
Virginia Enterprise Zone

HOW TO QUALIFY WORKSHOP

REAL PROPERTY INVESTMENT GRANT

-GRANT YEAR 2024-



AGENDA

Introduction

Real Property Investment
Grant

Job Creation Grant

CPA Agreed Upon
Procedures

*Q & A Session after each section



DATA

45

zones

20

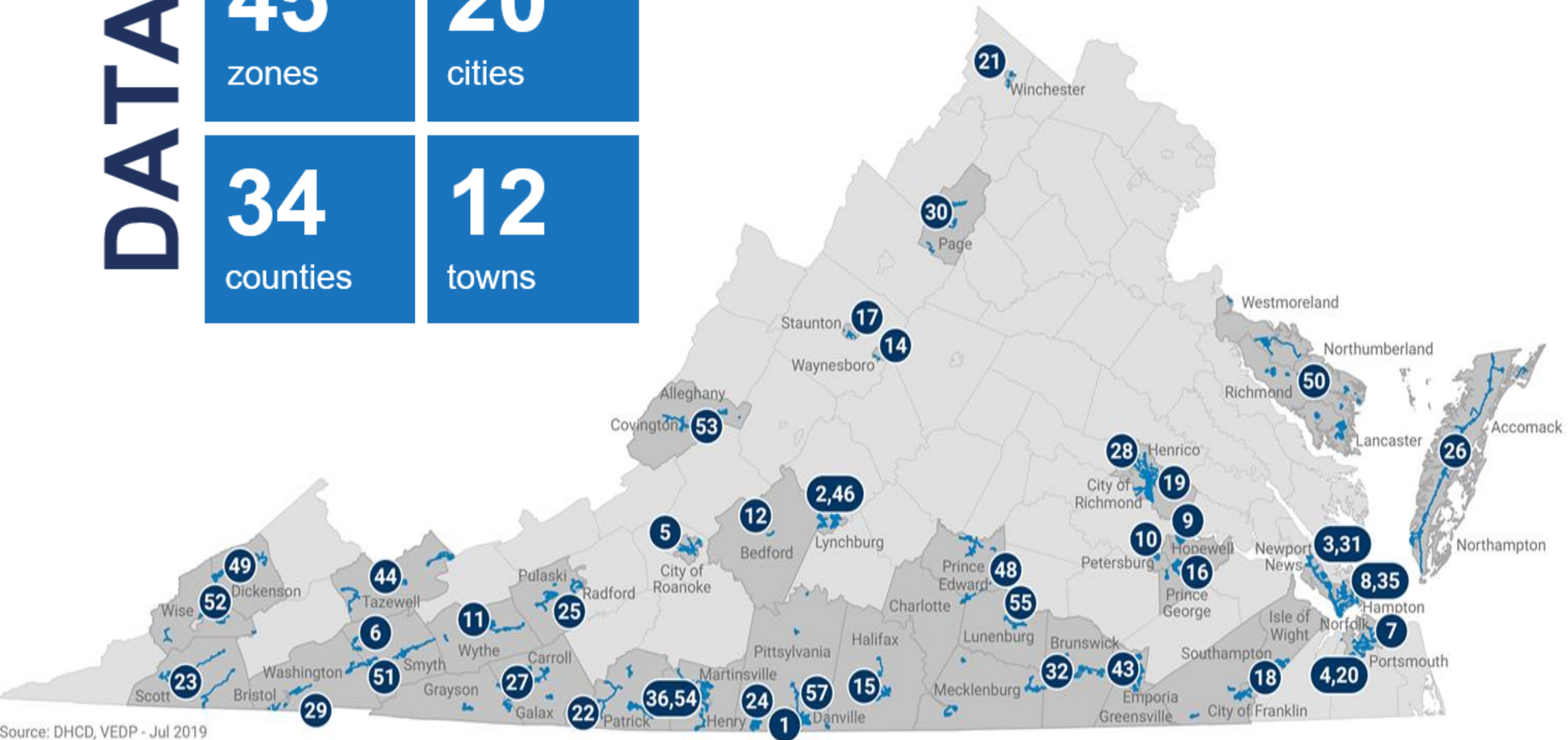
cities

34

counties

12

towns



GY2023 SUMMARY

40

JCGs
Issued

140

RPIGs
Issued

Over
\$15.2M
Total Awards

3,274

Jobs Created

82

Average
Qualified Jobs
per Firm

Over
\$293M

Investment
Leveraged

Over
\$2.09M

Average QRPI per
RPIG

PROGRAM TIMELINE



2024 GENERAL ASSEMBLY SESSION

Funds Appropriated for
GY24



CALENDAR YEAR 2024

JCG | Jobs Created
RPIG | Final Placed-In-Service Document Received



GRANT YEAR 2024

Applications Due
April 1, 2025

SUBMISSION

All documents
must be submitted
via the EZ
Application
Submission Portal

Submission
deadline **11:59PM**
(EST) **April 1, 2025**

All applications &
docs must be
submitted by the
deadline to be
considered on-time



EZ APPLICATION SUBMISSION PORTAL



Enterprise Zone Application Submission System



All Enterprise Zone applications, as well as all required and/or supplemental documents, **MUST BE SUBMITTED ELECTRONICALLY IN THIS PORTAL SYSTEM by 11:59PM on April 1, 2025.** Hard copies are not accepted.

For questions about the submittal process, please contact ezone@dhcd.virginia.gov or (804) 773-1322.

IMPORTANT INFO BEFORE USING THIS SYSTEM

- Google Chrome or higher is recommended for using this system (Internet Explorer is not recommended).
- Acrobat Reader is required to use this system and must be installed to print or view applications and instructions. Click [Here](#) to download Acrobat Reader for free.
- Applicants should prepare their application, have all supplemental materials available, and receive the CPA Attestation Report before submitting the application in this portal.
- Applications can not be saved and then worked on at a later time. Applicant must be ready to submit the full application at time of online submission.
- Upon submission, applicants will be prompted to Print & Save. We recommend selecting Print to PDF to save the submitted application for later reference.

ALL APPLICATIONS & DOCUMENTS ARE DUE BY 11:59PM on APRIL 1, 2025.

REAL PROPERTY INVESTMENT GRANT (RPIG) FOR REFERENCE: [RPIG MANUAL](#)

[GY2024 RPIG Sample Application](#)

[RPIG APPLICATION SUBMISSION HERE](#)

REQUIRED DOCS TO UPLOAD

[Commonwealth of Virginia W-9](#)
[Local Zone Administrator Review](#)
[Applicant Declaration](#)
[RPIG Attestation Report Form](#)

SUPPLEMENTAL DOCS TO UPLOAD

[Multiple Owner Form](#)
[Tenant Coordination Form](#)
[Tenant Owner Consent Form](#)
[Mixed-Use Form](#)

FORMS

SUBMISSION

JOB CREATION GRANT (JCG) FOR REFERENCE: [JCG MANUAL](#)

[GY2024 JCG Sample Application](#)
[GY2024 JCG HUA/SWaM Sample Application](#)
[GY2024 High Unemployment Area Matrix](#)

[JCG APPLICATION SUBMISSION HERE](#)

REQUIRED DOCS TO UPLOAD

[Commonwealth of Virginia W-9](#)
[Local Zone Administrator Review](#)
[Applicant Declaration](#)
[JCG Worksheet](#) or [JCG Worksheet-HUA/SWaM](#)
[JCG Attestation Report Form](#)

CPA ATTESTATION REPORT (RPIG & JCG) FOR REFERENCE: [CPA Agreed Upon Procedures Manual \(RPIG & JCG\)](#) FOR REFERENCE: [Guidance on CPA Attestation Report Format & Documentation of Findings](#)

[Sample CPA Engagement Letter](#)

REQUIRED DOCS TO UPLOAD

(under RPIG & JCG required docs to upload)
[RPIG Attestation Report Form](#)
[JCG Attestation Report Form](#)

[Find Your Local Zone Administrator](#)

AFTER SUBMISSION

-A confirmation email will be sent from noreply@dhcd.virginia.gov to the email provided. CPAs will be copied on all confirmations.

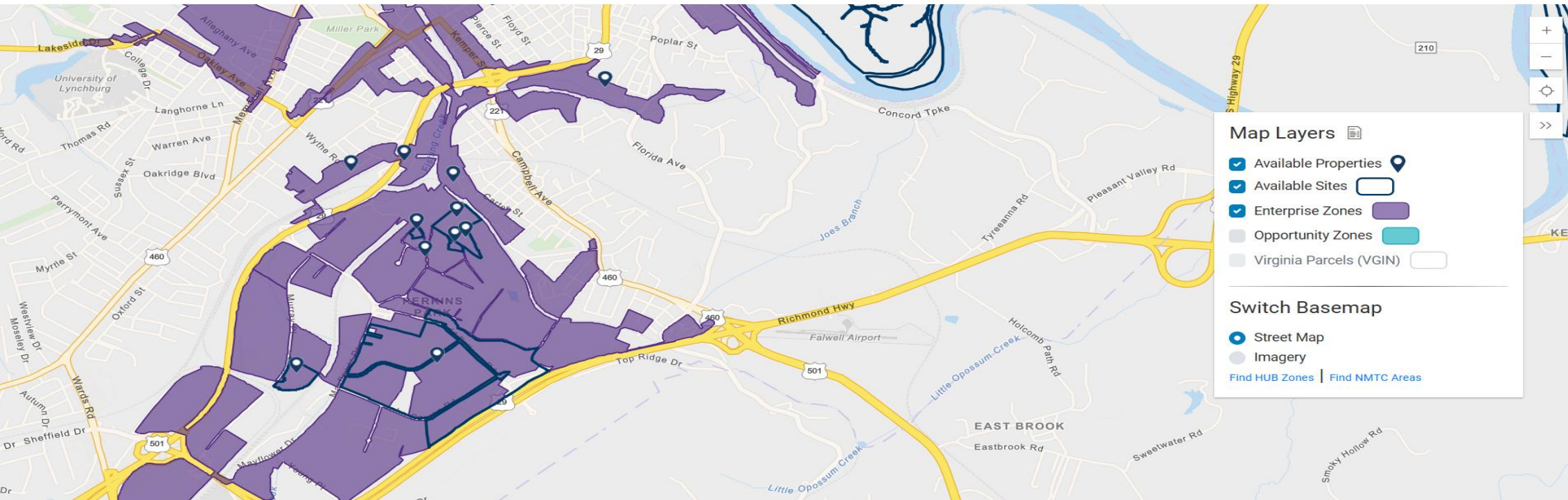


ELIGIBLE PROPERTY TYPES

***Zone investors MUST confirm that the physical location of the property is within the boundaries of an Enterprise Zone by contacting the locality's local zone administrator.**



Find an Enterprise Zone, Opportunity Zone, property, or address



ELIGIBLE PROPERTY TYPES

BUILDING

- freestanding and unrelated in function to other buildings/structures
- common ownership but leased to tenants and owner has no say in general management
- tenants act independently of each other and owner doesn't dictate hours of operation
- Example:** (pic to right) group of adjacent downtown buildings with one owner each



ELIGIBLE PROPERTY TYPES

FACILITY

- a group of buildings
- co-located at a single physical location
- involved in related operations and designed to function as a unit
- under common ownership and management
- Example:** mall; business with multiple buildings, including a manufacturing building, administrative building, etc.



ELIGIBLE PROPERTY USES

- The RPIG is available to investors that are undertaking **rehabilitation, expansion, or new construction projects** within the boundaries of Enterprise Zones.
- The building or facility must be:
 - **Commercial:** including office and retail
 - **Industrial**
 - **Mixed-use:** at least 30% of useable floor space is devoted to commercial, office, or industrial use.

ELIGIBLE APPLICANTS

A “qualified zone investor” is any entity or individual capitalizing on or expensing the costs associated with the real property investment, such as:

Property Owners: Occupant or Non-Occupant

Multiple Owners: Rights to RPIG qualification should be coordinated with all other owners of the property

Tenant: Tenants making leasehold improvements may apply for the RPIG with the owner’s permission, only if the improvements are capitalized or expensed by the tenant for tax purposes

Developers: Rights to RPIG qualification should be reflected in the sale documents if property has been sold (don’t have to maintain ownership to apply, but first right is to the current owner)



ELIGIBILITY REQUIREMENTS

- Zone investors must meet minimum investment thresholds based on construction type.
- Thresholds must be met each year an RPIG is applied for, and do not carry over.
- **Grant amount is 20% of the QRPI OVER the respective eligibility threshold**
- Grant cap is based on total qualified investment.
- **Less than \$5 million in QRPI=\$100K max. grant**
- **More than \$5 million in QRPI=\$200K max. grant**

TYPE OF CONSTRUCTION	MINIMUM THRESHOLD
New construction	\$500,000 in QRPIs
Rehabilitation or expansion	\$100,000 in QRPIs
Solar-only	\$0 in QRPIs
New construction with solar	\$450,000 in QRPIs
Rehabilitation or expansion with solar	\$50,000 in QRPIs

TOTAL INVESTMENT	MAXIMUM GRANT AMOUNT
less than \$5 million	\$100,000
more than \$5 million	\$200,000

QUALIFIED INVESTMENTS

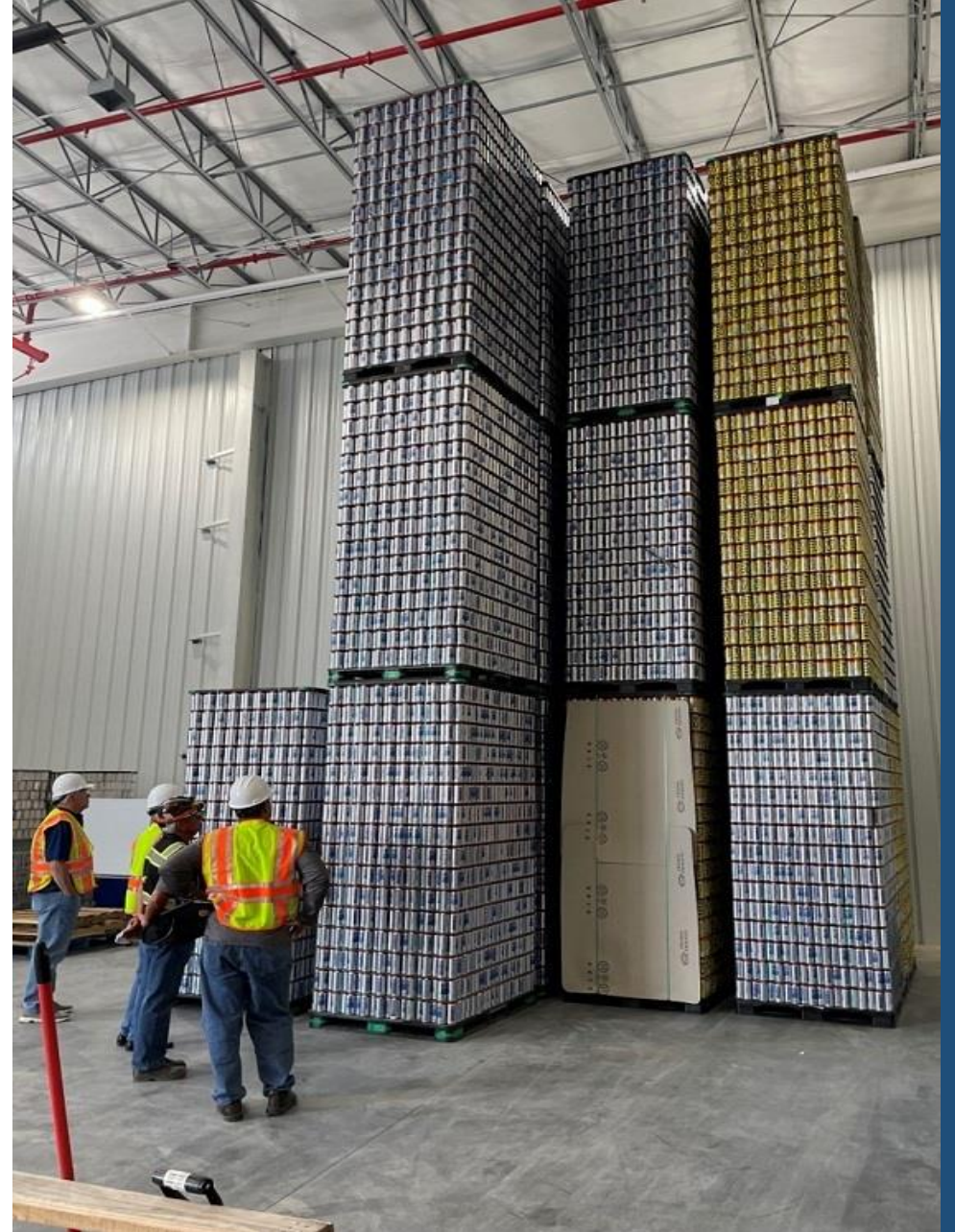
Hard construction costs; any exterior, interior, structural, mechanical, or electrical improvements necessary to construct, expand, or rehabilitate a building for commercial, industrial, or mixed-use;

Includes excavations; grading & paving; installing driveways; & landscaping or land improvements.

Examples:

- carpentry
- ceilings
- demolition
- doors/windows
- drywall
- HVAC
- painting
- plumbing
- masonry
- roofing
- lead/asbestos abatement
- freight/mobilization

*See page 13 of RPIG Manual for extensive lists.



INELIGIBLE COSTS

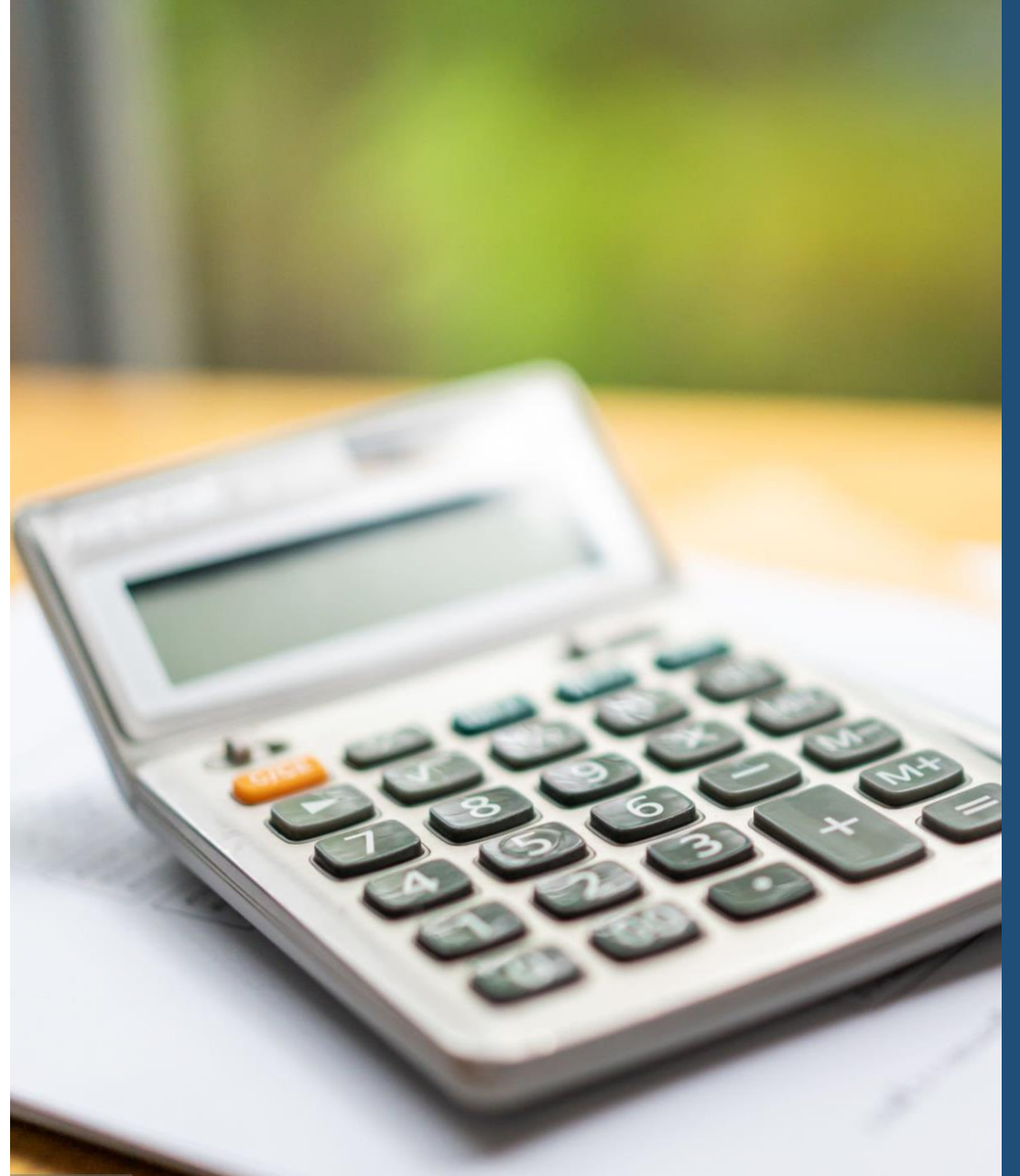
Examples of unqualified investments:

- acquisition costs
- architectural fees
- business personal property
- closing costs
- furnishings
- insurance
- items beyond the property line
- leasing & legal fees
- machinery & tools
- permits & inspection fees
- signage
- utility connection fees



CALCULATING AWARDS

- The dollar amount of a grant is based on the amount spent on the **Qualified Real Property Investments (QRPI)**.
- **Grant awards = 20% of the QRPI made in excess of the respective eligibility threshold (\$100k or \$500k)**, with grant award caps based on the amount of investment. Grant awards are capped per building/facility **over 5 years (consecutive term)**.
***1st year of the 5 years is the GRANT YEAR!**
- Up to **\$100,000 per building/facility for QRPI of less than \$5 million**. Up to **\$200,000 for QRPI over \$5 million**



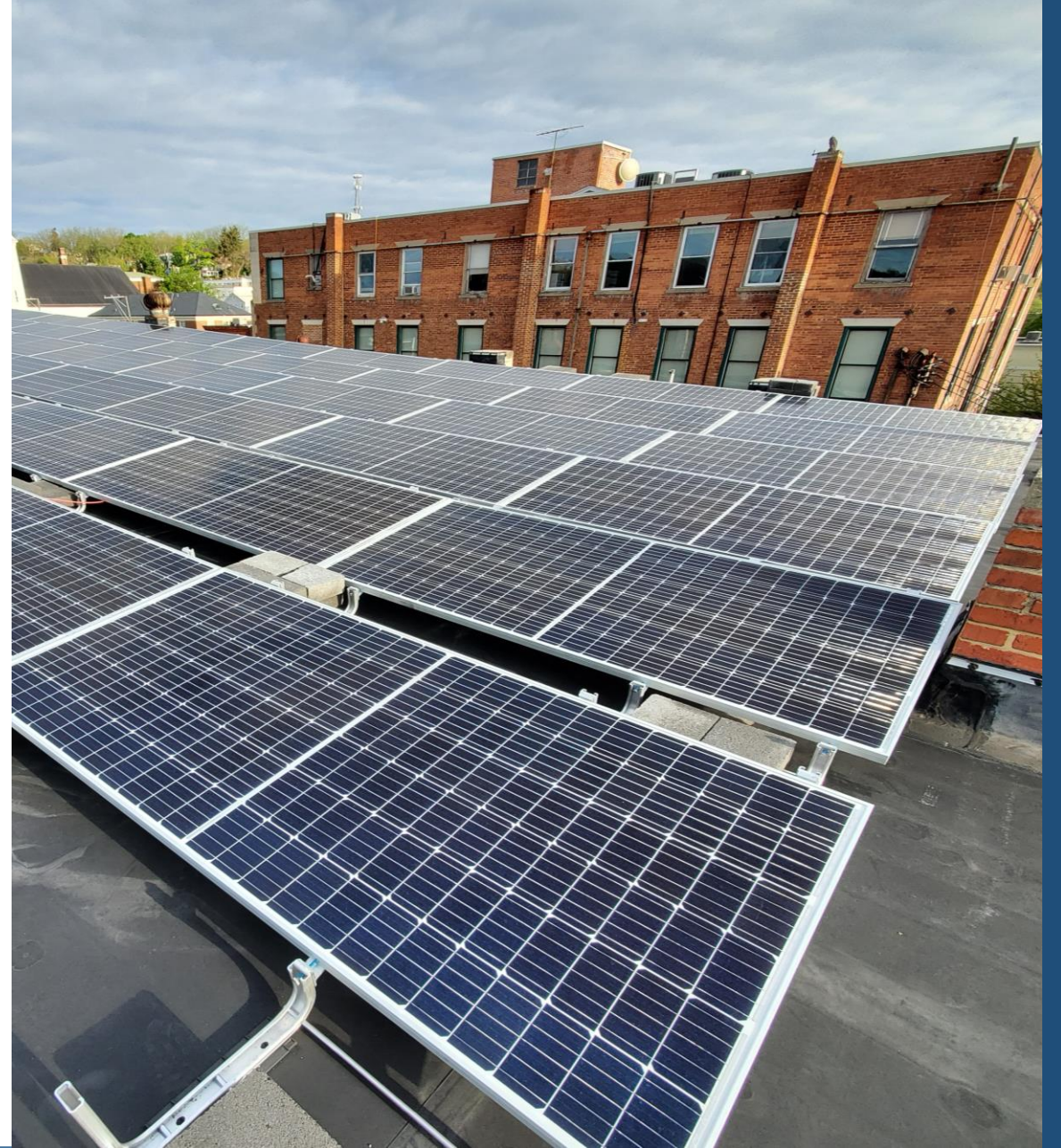
CALCULATION

INVESTMENT TYPE	REHAB &/OR EXPANSION	NEW CONSTRUCTION	REHAB/EXP. CAPPED
TOTAL QRPI	\$500,000	\$1,000,000	\$2,000,000
SUBTRACT THRESHOLD	<u>-\$100,000</u>	<u>-\$500,000</u>	<u>-\$100,000</u>
GRANT-ELIGIBLE QRPI	\$400,000	\$500,000	\$1,900,000
MULTIPLY BY 20 %	<u>X .20</u>	<u>X .20</u>	<u>X .20</u>
	\$80,000	\$100,000	\$380,000 (exceeds maximum grant amount)
GRANT REQUEST	\$80,000	\$100,000	\$100,000



SOLAR ELIGIBILITY

- 2019 legislative change allows projects with solar components to qualify at lower thresholds (threshold lowered by \$50,000)
- New construction with solar threshold: from \$500,000 to \$450,000
- Rehab/expansion with solar threshold: from \$100,000 to \$50,000
- Solar-only improvements (solar is the only component added to the building or facility) qualify with no threshold required



SOLAR ELIGIBILITY

2024 legislative change allows moneys for enterprise zone real property investment grants to include solar canopies for parking lots.

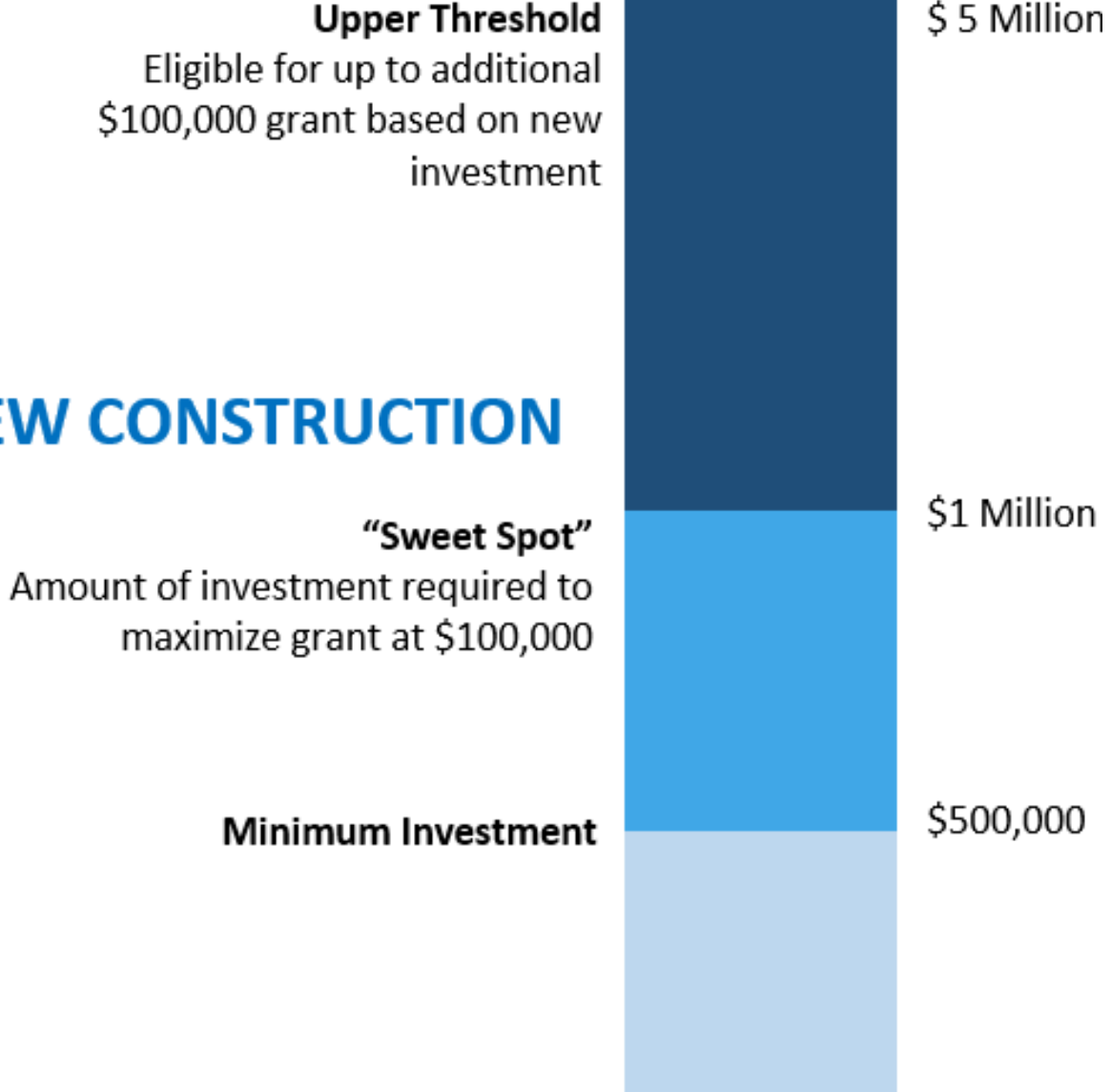
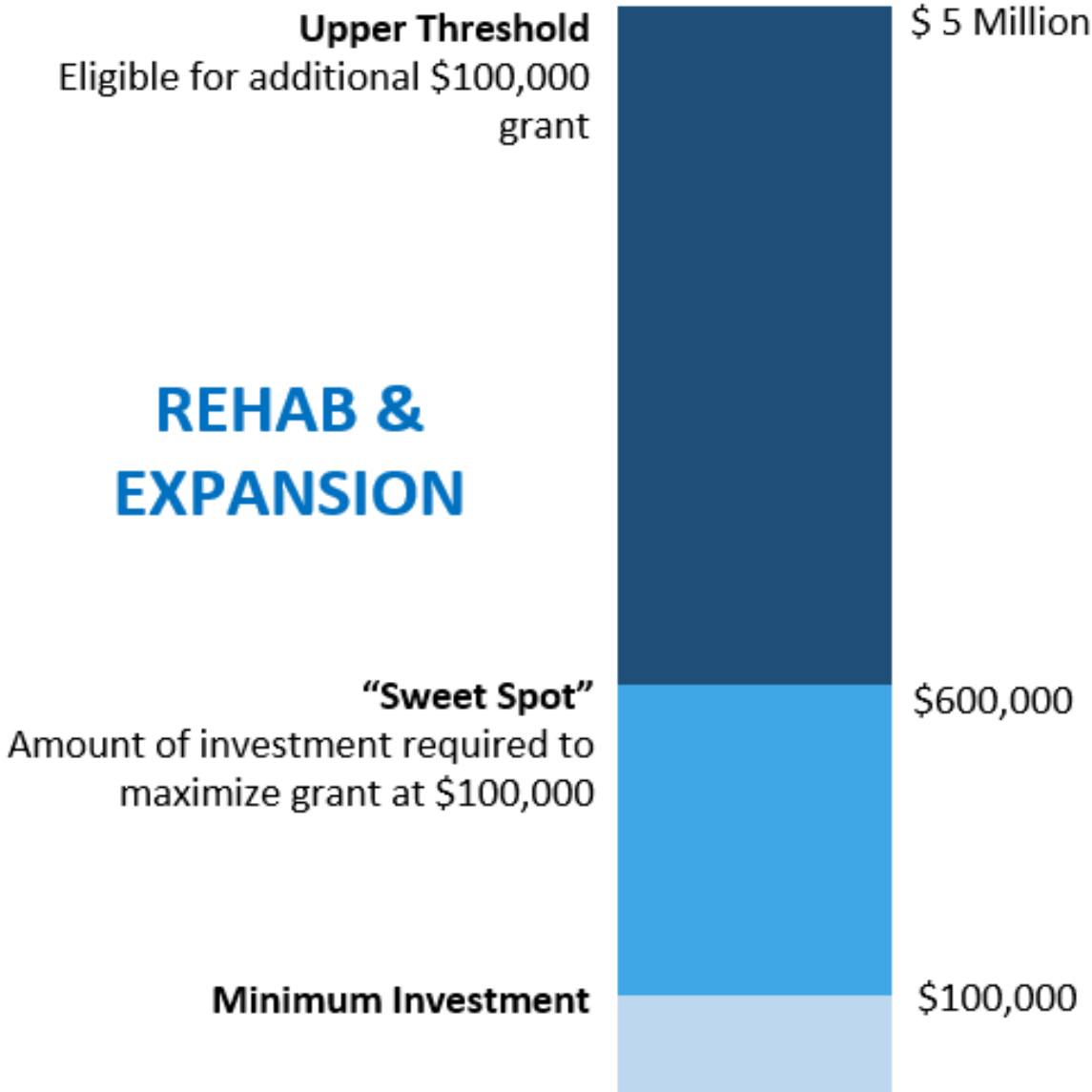
*Notwithstanding the provisions of § [59.1-548](#), Code of Virginia, or any other provision of law, moneys for enterprise zone real property investment grants shall be used to support the inclusion of rooftop solar or **solar canopies for parking lots** as a component of a real property project awarded a grant through the program.*



CALCULATION EXAMPLES-SOLAR

INVESTMENT TYPE	NEW CONST. WITH SOLAR	REHAB/EXP. WITH SOLAR	SOLAR-ONLY
TOTAL QRPI	\$1,000,000	\$100,000	\$75,000
SUBTRACT THRESHOLD	<u>-\$450,000</u>	<u>-\$50,000</u>	<u>-\$0</u>
GRANT-ELIGIBLE QRPI	\$550,000	\$50,000	\$75,000
MULTIPLY BY 20 %	<u>X .20</u>	<u>X .20</u>	<u>X .20</u>
	\$110,00 (exceeds max)	\$10,000	\$15,000
GRANT REQUEST	\$100,000	\$10,000	\$15,000

INVESTMENT CONTINUUM



APPLICATION PROCESS

- To be eligible for this upcoming Grant Year 2024, a property must have been **placed in service January 1, 2024 – December 31, 2024.**
- A copy of the **final** placed-in-service documentation must be submitted with all RPIG applications.
- **Examples:**
 - Final Certificate of Occupancy
 - Final Building Inspection
 - Final Third-Party Inspection*
**(Only acceptable if the project does not require any permits!)*

*See pages 17-18 of RPIG Manual for more info. about Final Third-Party Inspections.



REQUIRED MATERIALS

- Form EZ RPIG is no longer required.
- **The following are required materials:**
 - Commonwealth of Virginia W-9
 - Applicant Declaration Form
 - Local Zone Administrator Review Form
 - Placed-in-Service Documentation
 - Supplemental Forms (*when applicable*)
 - CPA Attestation Report (*Submitted with application – not after deadline!*)
- <https://dmz1.dhcd.Virginia.gov/EZPortal/>

RPIG APPLICANT RESPONSIBILITIES

The zone investor will provide the CPA with the following:

- The Real Property Investment Grant information required to complete the online application and all other required attachments (a sample application page can be downloaded and used for this purpose but is not a required document to be uploaded);
- All **invoices & receipts** for QRPIs capitalized or expended by the zone investor;
- The **final placed in service documentation** issued for the completed QRPIs;



RPIG APPLICANT RESPONSIBILITIES

The zone investor will provide the CPA with the following:

- For **mixed-use buildings**, the measured drawings for the building indicating the square footage and use of the building
- For zone investors applying as **owners of space within a building**, the closing documents or deed of trust indicating the building's square footage; &
- For zone investors applying as **tenants**, the current lease agreement indicating the building's square footage.




COV FORM W-9

- **MUST provide either SSN or FEIN.** Unique Entity Identifier (UEI) is NOT required

- Provide FEIN if applicant is:
 - LLC
 - Partnership
 - Corporation
 - Sole Proprietorship
 - S Corp

- Provide SSN if applicant is an individual.

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised March 2022		Request for Taxpayer Identification Number and Certification			
<input type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> Employer Identification Number (EIN) [][][][][][][][][][]		Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.			
Unique Entity Identifier (UEI) (see instructions) [][][][][][][][][][][]		Legal Name:	_____		
		Business Name:	_____		
Section 1 - Taxpayer Identification	Entity Type		Entity Classification		Exemptions (see instructions)
	<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Professional Services	<input type="checkbox"/> Medical Services	Exempt payee code (if any): _____
	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> S-Corporation	<input type="checkbox"/> Political Subdivision	<input type="checkbox"/> Legal Services	(from backup withholding) _____
	<input type="checkbox"/> Partnership	<input type="checkbox"/> C-Corporation	<input type="checkbox"/> Real Estate Agent	<input type="checkbox"/> Joint Venture	_____
	<input type="checkbox"/> Trust	<input type="checkbox"/> Disregarded Entity	<input type="checkbox"/> VA Local Government	<input type="checkbox"/> Tax Exempt Organization	Exemption from FATCA reporting code (if any): _____
	<input type="checkbox"/> Estate	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Federal Government	<input type="checkbox"/> OTH Government	_____
<input type="checkbox"/> Government	<input type="checkbox"/> Partnership	<input type="checkbox"/> VA State Agency	<input type="checkbox"/> Other		
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Corporation				

- **“DISREGARDED ENTITY”** should **NEVER** be checked as the taxpayer entity type.
- If the company that is applying is a disregarded entity, then a W-9 should be submitted for the company/individual that is capitalizing on the investment.
- Utilize the Legal Name and FEIN of the parent/taxable entity and note the name of the disregarded entity on the W-9.

COV FORM W-9 | REMITTANCE ADDRESS

Contact Information			
Legal Address:		Name:	
		Email Address:	
City:	State :	Zip Code:	Business Phone:
Remittance Address:		Fax Number:	
		Mobile Phone:	
City:	State :	Zip Code:	Alternate Phone:
Under penalties of perjury, I certify that:			

- Remittance address may be different than the physical/legal address of the company
- **Remittance address MUST be the address to which the company wants to receive the grant check. TRIPLE CHECK THIS ADDRESS!**
- If you already do business with Commonwealth of Virginia, you may receive your payment through EFT. All information must be completed on the COV W-9.

APPLICANT DECLARATION FORM

- See blue instructions for the correct person to fill out each section.
- **Contact phone and email** should be the main contact for the application/grant. This is the email we will reach out to with any discrepancies or questions we have.
- The **Narrative Summary** gives us a better understanding of the project. Include:
 - info on the state of the building/facility before the project began (building use and owner)
 - rough summary of end goals/work
 - timeline of the project



APPLICANT DECLARATION FORM

[TO BE COMPLETED BY THE ZONE INVESTOR/GRANT APPLICANT]

ZONE INVESTOR/APPLICANT NAME |

BUSINESS NAME |

CONTACT PHONE |

CONTACT EMAIL |

PHYSICAL ADDRESS OF PROPERTY |

NARRATIVE SUMMARY | *(Summarize the project, including building use and owner, a summary of work completed, and the timeline of the project) RPIG application only*

[TO BE COMPLETED BY THE ZONE INVESTOR/GRANT APPLICANT OR CPA]

RPIG THRESHOLD MET

- Real Property Investment Grant (RPIG)**
- New Construction project (\$500,000 threshold met)
 - Rehab/Expansion project (\$100,000 threshold met)
 - Solar Only (no threshold)
 - New Construction w/ Solar (\$450,000 threshold met)
 - Rehab/Expansion w/ Solar (\$50,000 threshold met)

JCG THRESHOLD MET

- Job Creation Grant (JCG)**
- JCG 4-job minimum met

Additional Information if needed

APPLICANT DECLARATION FORM

- Signature required.

“I, the undersigned, on behalf of the zone investor/applicant, declare that I have made the management decisions necessary to complete this application and this application has been examined by me and is an accurate statement. I have disclosed all required documentation so that the CPA could perform the Agreed Upon Procedures established by DHCD. I am authorized to sign on behalf of the zone investor/applicant.”

CPA ATTESTATION

- Real Property Investment Grant (RPIG) (CPA Attestation required for all)
- CPA Attestation completed and part of submission
- Job Creation Grant (JCG) (CPA Attestation is required for JCGs except when applicant has base year employment at or below 100 PFTP and grant-eligible positions at or below 25 PFTP.)
- CPA Attestation completed and part of submission
 - No CPA Attestation required

RPIG APPLICANTS ONLY

PERMITS & FINAL PLACED IN SERVICE DOCUMENTS

- If permits required by locality, then a Certificate of Occupancy or Final Inspection is required.
- Certificate of Occupancy (C.O.) from locality provided
 - Final Inspection from locality provided (no C.O. required)
- If permits not required by locality, then a third-party inspection must be provided.
- Third-party inspection provided and is FINAL.

ELIGIBLE USE

- Commercial
- Industrial
- Mixed-Use (at least 30% commercial or industrial)

JCG APPLICANTS ONLY

JCG WORKSHEET

Worksheet required for all first-time JCG applicants and any applicants that did not require submission of the CPA Attestation

- JCG Worksheet completed and part of submission
- JCG Worksheet NOT required
- Not applicable (if RPIG submission)

Declaration | *I, the undersigned, on behalf of the zone investor/applicant, declare that I have made the management decisions necessary to complete this application and this application has been examined by me and is an accurate statement. I have disclosed all the required documentation so that the CPA could perform the Agreed Upon Procedures established by DHCD. I am authorized to sign on behalf of the zone investor/applicant.*

Typed or Printed Name | _____

Signature & Date | _____

LZA REVIEW FORM

- **Property Identification Number.** This number is specific to each locality (tax ID #, parcel ID, etc.). Ask LZA for help identifying this number if needed.
- Second half of form must be completed by LZA.
- LZA certifies that the **property is located within the boundaries of an Enterprise Zone.**
- **Must be signed by LZA. Electronic signatures are accepted.** (LZA may NOT simply type their name in the form.)



LOCAL ZONE ADMINISTRATOR REVIEW FORM

To be completed by zone investor/grant applicant:

Zone Investor/Applicant Name |

Zone Investor/Applicant Email |

Zone Investor/Applicant Phone |

Physical Address of the Property |

Property Identification # |

(specific to each locality; may be called tax ID # or parcel ID)

To be completed by the Local Zone Administrator:

Zone Name & Number |

Zone Designation Date |

I certify that the property of the applicant is located within the boundaries of an Enterprise Zone.

Local Zone Administrator Name |

Local Zone Administrator Signature & Date |



EZ-RPIG ONLINE APPLICATION

Part I: Background Information

Part II: Placed-in-Service Documentation

Part III: Qualified Property Investments

Part IV: Qualification Information

Part V: CPA Information

Part VI: Application Information

Part VII: Comments

Part VIII: Documents Upload

PART I | BACKGROUND INFORMATION

PART I: BACKGROUND INFORMATION

1. Qualified Zone Investor's Legal Name

3. Federal Employment ID# (FEIN) or Social Security Number (SSN)

Enter SSN only if individual is applying for RPIG grant. See RPIG manual for more information

4. Physical Address of Zone Establishment

5. Real Property Use Classification

- Industrial
- Commercial
- Mixed use - *Supplemental mixed use form required*

7. Type of real property investment that was made

- Rehabilitation of an existing building/facility
- Expansion of an existing building/facility
- New construction
- Solar Only
- Rehab/expansion with solar
- New construction with solar

10. Zone Name

2. Type of Zone Investor

- Owns building - occupant
- Owns building - non-occupant
- Owns space in building (i.e. office condo) - *Supplemental multiple owner form required*
- Tenant in building - *Supplemental tenant form required*
- Developer (not owner) - *See page 9 of Instruction Manual*

City/County/Town

Zip Code

6. Type of Real Property

- Building
- Facility

8. Amount of square footage of rehab/expansion or new construction completed

9. Property Identification Number

11. Zone #

12. Zone Designation Date

13. Name of Local Zone Administrator

- **FORM EZ-RPIG is no longer required to be uploaded;** the same information is submitted online directly into the portal.
- A **sample application** is available to collect information prior to entering it into the application portal.
- **Application cannot be saved** and must be submitted all at once.

PART I | BACKGROUND INFORMATION

14. Narrative Summary: See RPIG Manual for Instructions (*maximum characters allowed: 1500)

Provide a summary paragraph explaining the building use and building owner, a summary of the work completed, and any other helpful background information on the project (limited to 1,500 characters).

| Grant Applicant Contact Information Required |

15. Name of Grant Applicant Representative

▼ First: Last:

Title

Daytime Phone #

E-mail Address

16. Principal Mailing Address

City

State

VA ▼

Zip Code

PART II | PLACED-IN-SERVICE DOCUMENTATION

PART II: PLACED-IN-SERVICE DOCUMENTATION

- A. Certificate of Occupancy Final Inspection Third Party Inspector's Report
- B. Please explain any differences in the name and address listed on the final Placed-in-Service documentation from the name and address listed in Part I, Boxes 1 and 4. Please contact us at ezone@dhcd.virginia.gov if additional space is required to explain discrepancies. A letter from the locality may not be provided in lieu of placed-in-service documentation if a Certificate of Occupancy or Final Building Inspection was required by the locality. Documentation should be dated within **the current application Grant Year**. (*maximum characters allowed: 1500)
- Final Placed-In-Service documentation **MUST be dated within the current application Grant Year 2024 (NOT 2023 or 2025)**.
 - **Difference in the name and address listed on the final P-I-S documentation from the name and address listed in Part I, Boxes 1 and 4.** Explain any differences here. This sometimes occurs if there is a parent company or if the zone investor is an individual.

PART III | ITEMIZED LIST OF QRPI

PART III: ITEMIZED LIST OF QUALIFIED REAL PROPERTY INVESTMENTS

	Type of Qualified Real Property Investment	\$ Amount
1.	Carpentry	\$ 28,628.10
2.	Electrical	\$ 14,791.20
3.	Concrete	\$ 39,612.31
4.	Demolition	\$ 12,385.65
5.	Doors & Windows	\$ 2,621.32
6.	Drywall	\$ 22,350.00
7.	HVAC	\$ 15,650.37
8.	Masonry	\$ 75,321.16
9.	Steel	\$ 25,361.13
10.		\$
11.		\$
12.		\$
13.		\$
14.		\$
15.		\$
16.		\$
17.		\$
18.		\$
19.		\$
20.	See Attachment	\$ 85,621.15
21.	Total Qualified Real Property Investment	\$ 322,342.39 (amount to enter in line 3A)

Upload a list of the remaining items and corresponding dollar amounts in Part VIII of the online application.

The sum of the qualified real property investments is automatically calculated online and populates Part IV, Box 3A.

Note: For projects that contain more than 20 qualified real property investments, list the sum of the remaining dollar amount in line 20 and label the category as "see attachment." Please upload this document in Part VIII under Additional Information.

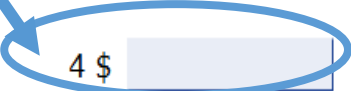
PART IV | QUALIFICATION INFORMATION

PART IV: QUALIFICATION INFORMATION

1. Date Real Property placed in service (MM/DD/YYYY)	1	<input type="text"/>
2. Qualification is requested for calendar year (YYYY)	2	<input type="text" value="2024"/>
3. Grant Calculation		
A. Actual dollar amount of qualified real property investments made by applicant.	3A \$	<input type="text"/>
B. Applicable investment threshold based on the type of real property investment.	3B \$	<input type="text"/>
C. Amount of public grant funds received and used to fund qualified real property investments.	3C \$	<input type="text"/>
D. Grant eligible dollar amount. (Line 3A minus Line 3B and Line 3C)	3D \$	<input type="text"/>
E. Multiply line D by 20%. * For investments (line A) less than \$5 million, this amount cannot exceed \$100,000. * For investments (line A) of \$5 million or more, this amount cannot exceed \$200,000. <i>Note: Tenants or zone investors who own a space within a building cannot request the maximum grant amount if they did not coordinate qualification.</i>	3E \$	<input type="text"/>
4. If Real Property Investment Grants have been previously issued to the building or facility in the last five years, enter that amount here. (If none, enter "0.") The sum of Line 3E and Line 4 shall not exceed the applicable \$100,000 or \$200,000 grant amount per the regulations in line 3E above.	4 \$	<input type="text"/>
5. Total requested grant amount	5 \$	<input type="text"/>

Auto populated from Part III QRPI Total.

Must indicate the amount of any public funds and previous RPIG awards within current 5-year cycle.



PART V | CPA INFORMATION

PART V: CPA INFORMATION

Name of Certified Public Accountant	VA License #	Daytime Phone #	E-mail Address	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Accounting Firm	Address	City	State	Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	VA <input type="text"/>	<input type="text"/>

The Qualified Zone Investor must provide contact information for the CPA who prepared the Attestation Report in this section.

PART VI | APPLICATION INFORMATION

PART VI: APPLICATION INFORMATION

Check the boxes below that apply to your application submission.

- Submission includes Supplemental EZ-RPIG Mixed-Use Form
- Submission includes Supplemental EZ-RPIG Multiple-Owner Form
- Submission includes Supplemental EZ-RPIG Tenant Coordination Form
- Submission includes Supplemental EZ-RPIG Tenant Owner Consent Form
- Submission includes CPA Attestation Report Form
- Submission includes Final Placed-in-Service documentation
- Submission includes Form W-9

This portion of the online submittal notifies DHCD that required and supplemental forms should accompany the online submission. Check the boxes that are applicable to confirm that the documents apply to your submission and have been uploaded in Part VIII.

PART VIII | UPLOADING DOCUMENTS

PART VIII: UPLOAD DOCUMENTS

Password protected documents will NOT be accepted. All documents must be uploaded separately (one PDF with all the documents will NOT be accepted).

* Indicates a document that must be uploaded to submit application .

Placed in Service Documentation*

Choose File No file chosen

CPA Attestation Report Form*

Choose File No file chosen

COV Form W-9*

Choose File No file chosen

Applicant Declaration Form*

Choose File No file chosen

LZA Review*

Choose File No file chosen

Form EZ-RPIG Multiple Owner (If Applicable)

Choose File No file chosen

Form EZ-RPIG Tenant-Owner Consent (If Applicable)

Choose File No file chosen

Form EZ-RPIG Tenant Coordination (If Applicable)

Choose File No file chosen

Form EZ-Mixed-Use (If Applicable)

Choose File No file chosen

Additional Information

Choose File No file chosen

Check COV W-9 that the correct FEIN was used, and the remittance address is the correct address to which the Department will send the company's grant check.

Reset

Submit

Password protected documents will NOT be accepted.

All documents must be uploaded separately (one PDF with all the documents will NOT be accepted).

The final field in this section requires the applicant to check the Commonwealth of Virginia W-9 to ensure that the correct FEIN was used, and the Remittance Address field is the correct address to which the Department will send the company's grant check.

SUPPLEMENTAL FORMS

Supplemental forms are required if:

- Investments were made to a mixed-use building-
 - Form EZ-RPIG Mixed-Use
- The Zone Investor is a Tenant-
 - Form EZ-RPIG Tenant-Owner Consent
 - Form EZ-RPIG Tenant Coordination
(if required by owner)
- The Zone Investor owns a space within a building/facility-
 - Form EZ-RPIG Multiple Owner



All Supplemental Forms are Available on the DHCD website and the EZ Application Portal.

MIXED-USE BUILDINGS

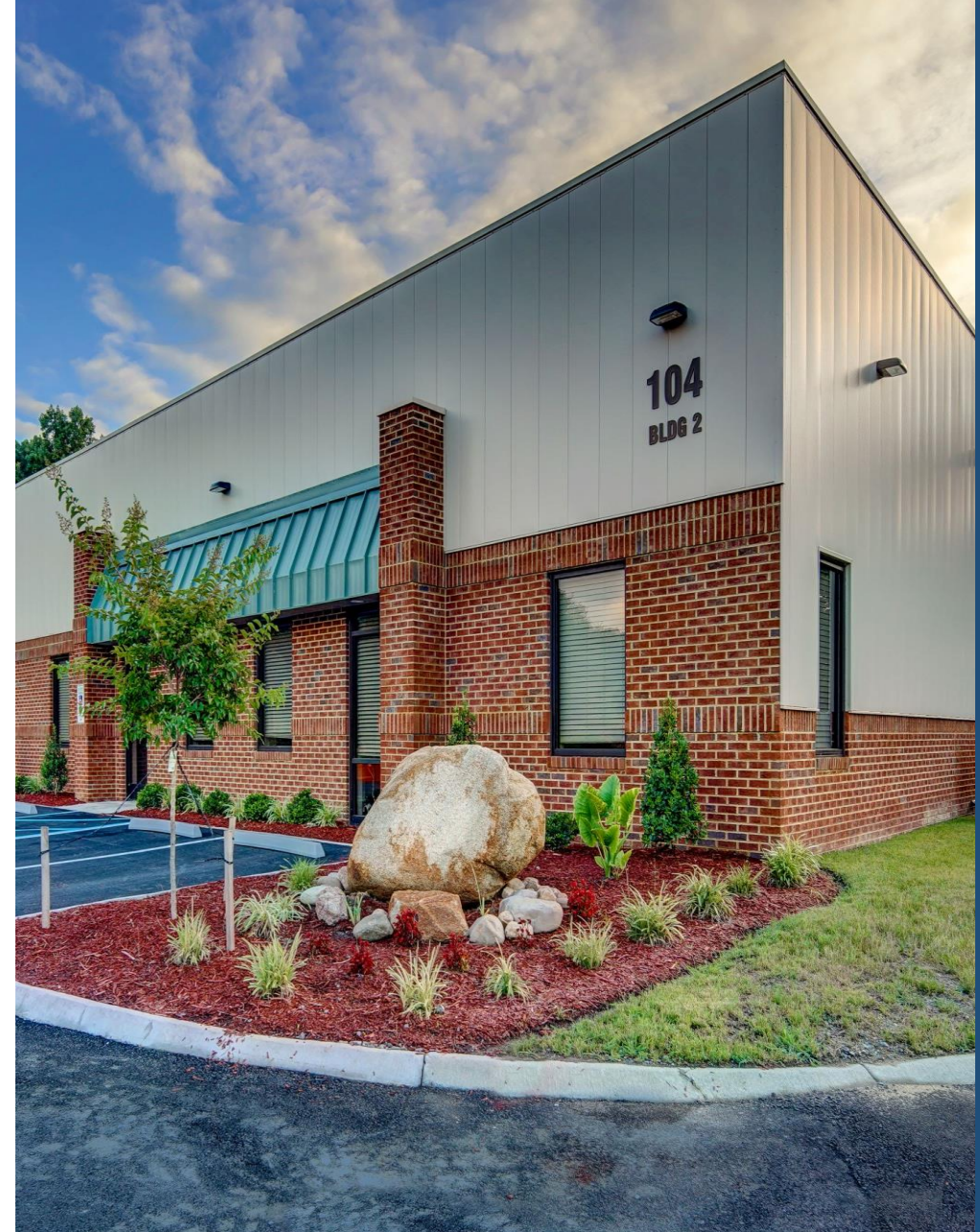
- **Form EZ-RPIG Mixed-Use** verifies that at least **30% of useable square footage** in building is devoted to commercial, office, or industrial use.
- If there are **common areas that are accessible to the commercial space**, this may be counted toward the commercial SF. Example: Lounge or Conference Room
- Form EZ-RPIG Mixed-Use **must be completed by the preparer of the measured drawings/plans for work done to the referenced building.**
- The preparer of plans must be a licensed, third-party, architect, surveyor, or draftsman.
- The CPA will review the status of the license during the attestation process.



GRANT COORDINATION

- Supplemental Forms ensure the grant caps are not exceeded.
- **If owners and tenants do not coordinate**, DHCD will determine the maximum grant amount available based on the cumulative amount of real property investment made to the property or proportion of square footage leased/owned by the Zone Investor.

APPLICANT	Tenant	Tenant	Landlord &/or owner
INVESTMENT	Leasehold improvements made directly by tenant	Improvements made by landlord/owner under a capital lease	Improvements paid for by landlord/owner as part of an operating lease



COMMON ERRORS

ERROR 1 | Placed in Service documentation is not final or indicates pending work or a failed inspection.

The Zone Investor must apply for the GY associated with the Calendar Year of their Final documentation.

ERROR 2 | Placed in Service documentation for consecutive phases of a project were received in a different calendar year.

RPIG eligibility is based on the Calendar Year that each CO was received, and therefore, each CO would require separate applications.

If multiple phases of work were completed on a single building/facility within the same calendar year=must only meet the minimum investment threshold once.



COMMON ERRORS

ERROR 3 | Application spans multiple addresses (facility) but CO only references one address.

Zone Investors can only apply for work covered under the placed-in-service documentation. **If the work covered multiple addresses, multiple COs should be presented, or the CO should reflect all addresses.** This should be noted in Part II of the online EZ-RPIG application.

ERROR 4 | Differences in address entered from one year to another.

Make sure the physical address is the same as in previous RPIG applications. (North vs. N., Street vs. St., etc.). If the grant cap is exceeded due to address errors/confusion, grant awards must be repaid to Commonwealth.

ERROR 5 | Properties improperly identified as buildings instead of a facility.

Grants are capped per building/facility. The property must be correctly identified so that applicable grant caps are not exceeded. Contact DHCD staff if unclear.

COMMON ERRORS

ERROR 6 | Vague or conditional items listed on the schedule of investments.

It is best to break down and individually list all investments. Instead of “Site Work” include the specific items such as: *Excavation, Concrete, General Conditions*

ERROR 7 | Lack of detail when including conditional items.

A list of conditional items can be found in the RPIG Instruction Manual. *Example: Don't list 'Change Orders'. Do list 'Additional Flooring Work'*



Q

&

A



Virginia Enterprise Zone

HOW TO QUALIFY WORKSHOP

JOB CREATION GRANT

GRANT YEAR 2024



SUBMISSION

All documents
must be submitted
via the EZ
Application
Submission Portal

Submission
deadline **11:59PM**
(EST) **April 1, 2025**

All applications &
docs must be
submitted by the
deadline to be
considered on-time



EZ APPLICATION SUBMISSION PORTAL



Enterprise Zone Application Submission System



All Enterprise Zone applications, as well as all required and/or supplemental documents, **MUST BE SUBMITTED ELECTRONICALLY IN THIS PORTAL SYSTEM by 11:59PM on April 1, 2025.** Hard copies are not accepted.

For questions about the submittal process, please contact ezone@dhcd.virginia.gov or (804) 773-1322.

IMPORTANT INFO BEFORE USING THIS SYSTEM

- Google Chrome or higher is recommended for using this system (Internet Explorer is not recommended).
- Acrobat Reader is required to use this system and must be installed to print or view applications and instructions. [Download Acrobat Reader for free.](#)
- Applicants should prepare their application, have all supplemental materials available, and receive the CPA Attestation Report before submitting the application in this portal.
- Applications can not be saved and then worked on at a later time. Applicant must be ready to submit the full application at time of online submission.
- Upon submission, applicants will be prompted to Print & Save. We recommend selecting Print to PDF to save the submitted application for later reference.

SUBMISSION

ALL APPLICATIONS & DOCUMENTS ARE DUE BY 11:59PM on APRIL 1, 2025.

REAL PROPERTY INVESTMENT GRANT (RPIG) FOR REFERENCE: [RPIG MANUAL](#)

[GY2024 RPIG Sample Application](#)

[RPIG APPLICATION SUBMISSION HERE](#)

REQUIRED DOCS TO UPLOAD

[Commonwealth of Virginia W-9](#)
[Local Zone Administrator Review](#)
[Applicant Declaration](#)
[RPIG Attestation Report Form](#)

SUPPLEMENTAL DOCS TO UPLOAD

[Multiple Owner Form](#)
[Tenant Coordination Form](#)
[Tenant Owner Consent Form](#)
[Mixed-Use Form](#)

FORMS

JOB CREATION GRANT (JCG) FOR REFERENCE: [JCG MANUAL](#)

[GY2024 JCG Sample Application](#)
[GY2024 JCG HUA/SWaM Sample Application](#)
[GY2024 High Unemployment Area Matrix](#)

[JCG APPLICATION SUBMISSION HERE](#)

REQUIRED DOCS TO UPLOAD

[Commonwealth of Virginia W-9](#)
[Local Zone Administrator Review](#)
[Applicant Declaration](#)
[JCG Worksheet](#) or [JCG Worksheet-HUA/SWaM](#)
[JCG Attestation Report Form](#)

CPA ATTESTATION REPORT (RPIG & JCG) FOR REFERENCE: [CPA Agreed Upon Procedures Manual \(RPIG & JCG\)](#) FOR REFERENCE: [Guidance on CPA Attestation Report Format & Documentation of Findings](#)

[Sample CPA Engagement Letter](#)

REQUIRED DOCS TO UPLOAD

(under RPIG & JCG required docs to upload)
[RPIG Attestation Report Form](#)
[JCG Attestation Report Form](#)

[Find Your Local Zone Administrator](#)

AFTER SUBMISSION

-A confirmation email will be sent from noreply@dhcd.virginia.gov to the email provided. CPAs will be copied on all confirmations.

QUALIFYING FOR JCGS

Summary Qualifications:

- ✓ Within EZ boundaries
- ✓ Positions are full-time & permanent
- ✓ Net new positions for Virginia
- ✓ Over the 4-job threshold
- ✓ Offer to pay at least 50% health benefits
- ✓ Meet minimum wage requirements



QUALIFYING FOR JCGS

- **Within enterprise zone boundaries**
- **Permanent, full-time positions**
- Jobs of **indefinite duration**
- Requiring the employee to **report to work** within the zone on a regular basis (at least once per month)
- Position must be **normally scheduled to work** either:
 - minimum of 35 hours/week for at least 48 weeks
 - minimum of 35 hours/week for portion of taxable year in which employee was hired; or
 - minimum of 1,680 hours/year if standard fringe benefits are paid by business firm.

QUALIFYING FOR JCGS

- **Net-new** (not moved from one location in Virginia to another)
- **New or existing businesses who have created grant-eligible jobs over “Base Year” employment levels**
 - Base year = either of the two calendar years immediately preceding a firm’s first year of grant eligibility (BY22 or BY23)
 - New businesses will have a base year employment of zero.
 - **Must meet 4-job threshold for qualification for JCG.** *(Must create at least 5 jobs to qualify for a grant.)*



QUALIFYING FOR JCGS

- Must offer to pay **at least 50%** of the eligible employees' health insurance premium (*employee may sign waiver*)
- Must meet **minimum wage requirements**
- Must **NOT be a restricted position:**
 - X Personal Service (NAICS 812) Food and Beverage (NAICS 722)
 - X Retail (NAICS 441-548, 451-454)
 - X Units of government
 - X Nonprofits (except business NAICS 813910 & professional organizations NAICS 813920)



MINIMUM WAGE REQUIREMENTS

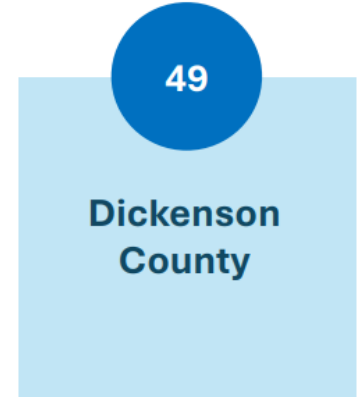
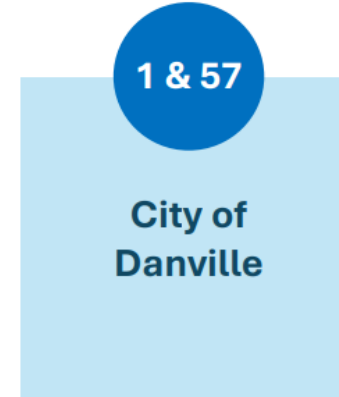
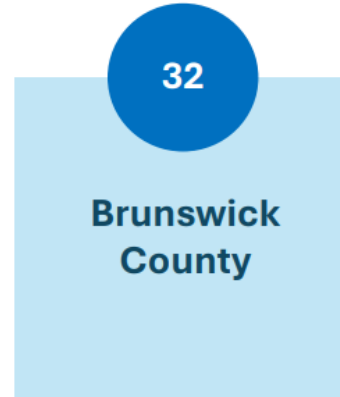
- **The upcoming grant cycle (GY2024) includes jobs created in calendar year 2024.** On December 1, 2023, the **Virginia minimum wage was \$12.00 per hour** (and higher than the federal minimum wage). This is rate is utilized to calculate the wage rate threshold for GY2024.

ELIGIBLE BUSINESSES	% OF MINIMUM WAGE	WAGE RATE THRESHOLD	GRANT PER PFTE
All businesses	175%	\$21/hour	\$800
All businesses	150%	\$18/hour	\$500
HUA/SWaM businesses	125%	\$15/hour	\$500

- **New minimum wage requirements may affect previous grantees.** Positions that were eligible in the past may not be eligible if they do not meet the new wage rate thresholds.

HIGH UNEMPLOYMENT AREAS

- Businesses located in HUAs are eligible to apply for the JCG at the **reduced wage rate threshold of \$15/hour, or 125% of minimum wage.**
- Any existing business that has **previously applied** for the JCG as an HUA applicant in one of these zones may continue to qualify at 125% of the minimum wage for the remainder of their 5-year grant period.
- Any new businesses applying for the JCG in these zones must pay at least 125% of the minimum wage to qualify.



The following localities in joint zones with the HUAs listed above are NOT HUAs:

Mecklenburg County, Pittsylvania County,
and Greenville County

SWAM-CERTIFIED BUSINESSES

- 2021 legislation passed allows for SWaM-certified (Small, Women-owned, and Minority-owned) businesses to be eligible to use the **reduced wage threshold** (125% minimum wage= \$15/hour) in qualifying for the \$500 grant amount.
- **To be eligible at the reduced wage threshold, the company must have been SWaM-certified in calendar year 2024.**
- SWaM-certified businesses **must check the box** on the online application indicating they are SWaM Certified Business AND use the JCG-HUA/SWaM Worksheet.
- Look up whether a business is SWaM-certified on the **online directory**:
<https://directory.sbsd.virginia.gov/#/executiveExport>



APPLICATION PROCESS

- Now accepting applications for **Grant Year 2024** from businesses that have increased employment over their Base Year, by more than the 4-job eligibility threshold during Calendar Year 2024 (Jan. 1, 2024 – Dec. 31, 2024).
- As provided in §59.1-547, A CPA attestation is a required component to ALL JCG applications ***except when the applicant has a Base Year employment ≤ 100 PFTP AND Grant Eligible positions ≤ 25 PFTP.***
****change from last year***



CALCULATING AWARDS | EXAMPLE

- **Base Year (2023) Employment Level:** 10 Permanent Full-Time Employees (PFTEs)
- **Grant Year Employment Level:** 35 PFTEs
 - All positions are earning 150% of minimum wage (\$18hr)
 - All worked January 1 – December 31, 2024
 - All 35 are offered health benefits, equal to at least 50% of premium
- **Calculation:** start with 35 Grant Year Employees
subtract 10 Base Year Employees
subtract 4-job eligibility threshold
equals 21 Grant-Eligible PFTPs
multiply \$500 grant by 21 = a JCG award of up to \$10,500

GRANT TERM

- **5-year grant term.** *Must maintain or increase employment* over the base year employment, by at least 5 net new permanent full-time positions (1 PFTF over the 4-job threshold). *1st year of 5-year period is the first year of grant eligibility=GY/YR1
- After first 5-year grant period, possible qualification for **subsequent grant period** if still creating new jobs that are eligible.
 - For a subsequent grant period **initiated within 2 years of the previous 5-year term**, the Base Year must be the last Grant Year.
 - For a subsequent grant period **initiated more than 2 years after the previous 5-year term**, the Base Year must be 1 of the 2 preceding years.



JCG WORKSHEET

- The worksheet should be filled out from left to right.
- Do not skip columns.
- Do not disrupt/change formulas.
- Some cells are locked to protect formulas.
- Some cells are hidden.
- Cells will turn red to signal potential errors & will turn black if ineligible.



JCG WORKSHEET EXAMPLE-SHEET 1

Employees Filling Permanent Full-Time Positions				use BY2022 or BY2023 YR 2-5 applicants use original BY employee amount)			Current Grant Year (GY): 2024					Wage Classification for Net New Positions		
Employee Number	FOR CPA: Employee included in CPA Sample Y/N	Employee Name	Last 4 digits of SSN or employee ID number	First work date in base year	Last work date in base year	Months the EF-PFTP worked in Base Year	First work date in grant year 2024	Last work date in grant year 2024	Months the EF PFTP worked in Grant Year 2024	Offered Health Benefits Y / N	Hourly wage Rate for Employees listed in ONLY Grant Year 2024	PFTP in GY not grant eligible (not new in grant year or not meeting wage & health benefit requirement)	New EF PFTP in GY earning at least \$18/hr but less than \$21/hr	New EF PFTP in GY earning at least \$21/hr
1	Y	Wiliam Fleming	4444	01/01/22	03/13/22	2.37			0.00	Y		0.00	0.00	0.00
2	Y	Patrick Henry	2222	01/01/22	12/31/22	12.00	01/01/24	12/31/24	12.00	Y		12.00	0.00	0.00
3	Y	Patrick C Henry	2236	01/01/22	12/31/22	12.00	01/01/24	12/31/24	12.00	Y		12.00	0.00	0.00
4	Y	David Jameson	1234	06/12/22	12/31/22	6.67	01/01/24	07/31/24	7.00	Y		7.00	0.00	0.00
5	Y	Thomas Jefferson	2222	01/19/22	12/31/22	11.41	01/01/24	12/31/24	12.00	Y		12.00	0.00	0.00
6	Y	Thomas Nelson Jr	5555	09/14/22	12/31/22	3.58	01/01/24	12/31/24	12.00	Y		12.00	0.00	0.00
7	Y	Benjamin Pratt	7777	01/01/22	11/23/22	10.75			0.00	Y		0.00	0.00	0.00
8	Y	Edmund Randolph	8888	07/01/22	12/31/22	6.05	01/01/24	12/31/24	12.00	Y		12.00	0.00	0.00
9	Y	James Barbour	3333			0.00	01/01/24	11/15/24	10.52	Y	17.00	10.52	0.00	0.00
10	Y	Henry Lee III	4321			0.00	01/05/24	03/05/24	2.01	Y	17.50	2.01	0.00	0.00
11	Y	Henry Lee III	4321			0.00	03/06/24	12/31/24	9.90	Y	18.50	0.00	9.90	0.00
12	Y	James Monroe	5656			0.00	01/01/24	12/31/24	12.00	Y	22.00	0.00	0.00	12.00
13	Y	John Page	4545			0.00	01/01/24	03/01/24	2.01	N		0.00	0.00	0.00
14	Y	Peyton Randolph	8989			0.00	05/01/24	12/31/24	8.05	Y	21.50	0.00	0.00	8.05
15	Y	George William Smith	9898			0.00	02/01/24	12/31/24	11.01	Y	20.00	0.00	11.01	0.00
16	Y	John Tyler Sr.	1414			0.00	02/01/24	08/31/24	7.00	Y	18.25	0.00	7.00	0.00
17	Y	John Tyler Sr.	1414			0.00	10/01/24	12/31/24	3.02	Y	18.25	0.00	3.02	0.00
18	Y	Trevor Vale	9897			0.00	01/01/24	12/31/24	12.00	Y	19.00	0.00	12.00	0.00
19	Y	Allison Williams	4545			0.00	05/06/24	12/31/24	7.89	Y	19.02	0.00	7.89	0.00
20	Y	Pink Zebra	8145			0.00	01/01/24	12/31/24	12.00	Y	35.56	0.00	0.00	12.00
21						0.00			0.00		XX.XX	0.00	0.00	0.00
22						0.00			0.00		XX.XX	0.00	0.00	0.00

JCG WORKSHEET EXAMPLE-SHEET 2

Values to be Entered in Form EZ-JCG		
New Job Creation	Total Value	Form Reference
# of all equivalent PFTP filled by the firm during the BASE year	5.40	Part II., 4.A.
# of all equivalent PFTP filled by the firm during the GRANT year	13.70	Part II., 4.B.
New eligible PFTP filled in grant year earning at least 175% of the minimum wage and health benefits	3.67	Part II., 5.E.
New eligible PFTP filled in grant year earning at least 150% of the minimum wage (but less than 175%) and health benefits	4.24	Part II., 5.F.

JCG WORKSHEET (OR JCG-HUA/SWAM WORKSHEET)

- **JCG Worksheet** to be completed by non-HUA/SWaM businesses for net new positions earning at least \$18/hour
- **JCG-HUA/SWaM Worksheet** to be completed by HUA/SWaM businesses for net new positions earning at least \$15/hour
- The worksheets calculate **grant-eligible positions filled during the grant year** & automatically calculate qualification information to be used for the JCG online application form.
- Based on the dates of employment, the worksheet will automatically distribute full months worked at each eligible wage rate requirement (125%, 150% or 175%) once wage data is entered.
- **If a position was not filled for the entire grant year, the prorated amount based on the number of months employed is automatically calculated.**

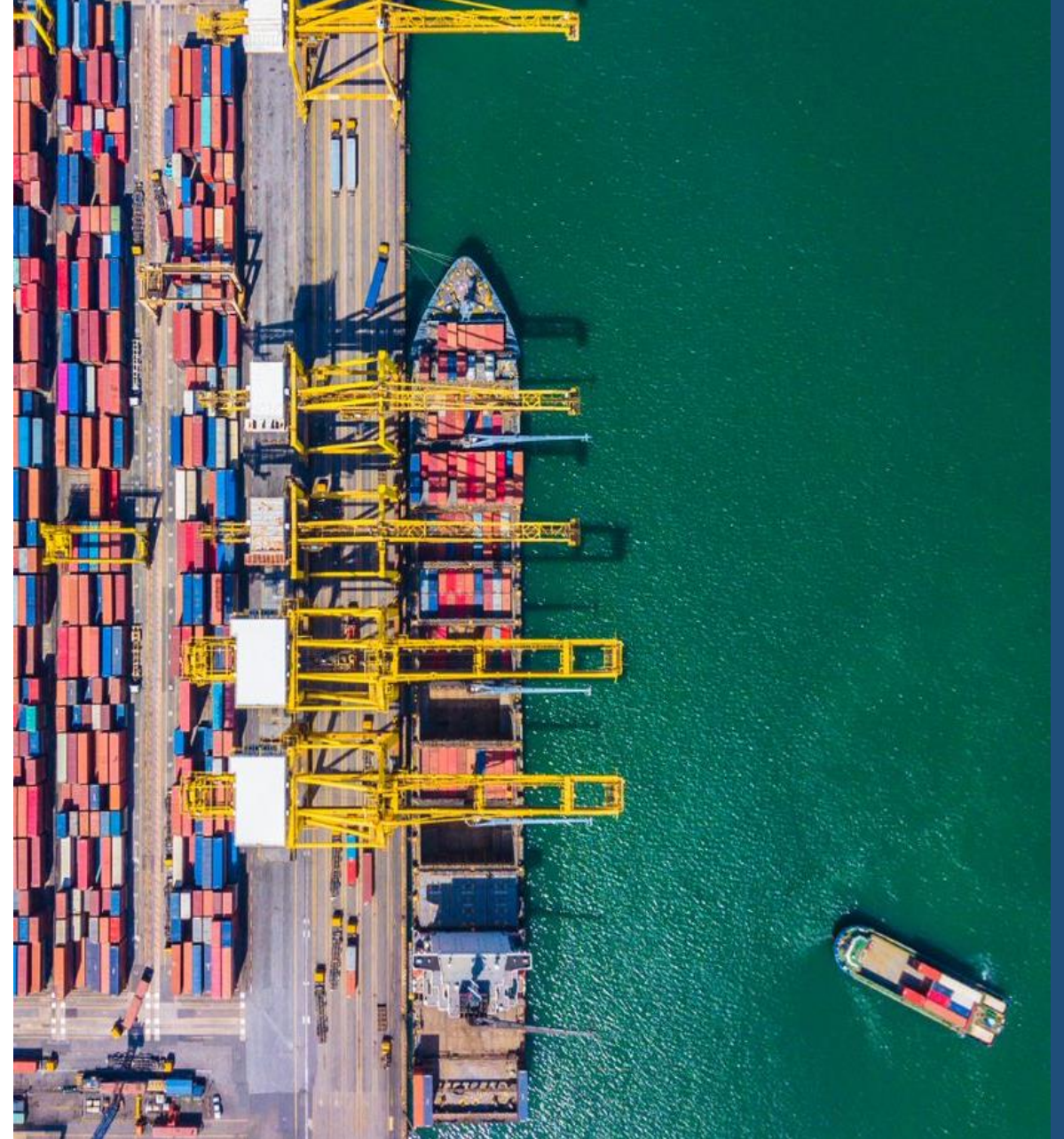
JCG (HUA/SWAM) WORKSHEET

- Include all employees filling permanent full-time positions in the Base Year and Grant Year.
- Positions that **should not be included** are positions that:
 - not permanent (contracted or seasonal);
 - not full-time (part-time or as-needed);
 - not meeting the report to work requirement;
 - food and beverage, retail, and personal service
 - churned positions
- **Wage info only needs to be listed for Permanent, Full-Time Positions hired after the Base Year through 12/31/2024 that have been offered health benefits.**
- An employee given a raise during the GY must be entered on separate lines for each wage rate.



SALARY & WAGES

- **Divide an employee's annual salary by 1,820 hours (must have 1,680 hours to qualify)**
 - Include shift premiums and commissions.
 - Do not include bonuses or overtime.
- **Calculations must be shown in the Attestation Report**
 - Salary Conversion Example:
 - Annual Salary = \$40,000
 - Conversion Rate = 1,820
 - (52 weeks x 35 hours/week=1,820)
 - $\$40,000 / 1,820 \text{ hours} @ \$21.98/\text{hour} = \text{Wage Rate}$



PRINTING WORKSHEETS

When printing the hard copy for your documentation records, please follow the instructions below.

Since the worksheet is equipped with formulas in place for 3,000 rows, the worksheet will print **ALL** the rows unless the print range is specified by the applicant.

Follow these instructions to ensure that only the completed portions of the worksheet are printed.

- Under the **View** tab on top toolbar, click on "Page Break Preview" to determine the total number of pages completed.
- When printing, specify the print range based on the number of pages completed by the applicant.
- The hard copy should only include the completed pages within the "JCG Worksheet" tab.
- The worksheet must be printed with a landscape layout on legal size paper.



REQUIRED MATERIALS

Application and all required materials must be submitted by **11:59 PM (EDT) on April 1, 2025.** ←

- Commonwealth of Virginia W-9
- Local Zone Administrator (LZA) Review Form
- Applicant Declaration Form
- CPA Attestation Report (Should be submitted with application - not after deadline!) unless the firm is exempt from the attestation requirement
- JCG Worksheet or JCG-HUA/SWaM Worksheet

All application materials are available on the EZ Online Submission Site:
<https://dmz1.dhcd.virginia.gov/EZonePortal/>

JCG APPLICANT RESPONSIBILITIES

The business firm will provide the CPA with the following:

- A **JCG/JCG-HUA Online Worksheet** that includes all employees filling **PFTPs in the Base Year** (in alphabetical order) followed by all employees filling **PFTPs in the Grant Year** (in alphabetical order). Failure to provide a completed and accurate list of all employees, the dates they were employed, and their wage rates may result in an under- or overpayment of grant funds. The Commonwealth will require the grantee to return an overpayment to the Treasurer of Virginia.
- **Employees receiving raises (or decreases)** in pay during the Grant Year must be listed on a separate line for each wage fluctuation. Applicants may not use their average wage rate OR ending wage rate to represent an employee's annual wages.

JCG APPLICANT RESPONSIBILITIES


- **I-9s and paystub/payroll records** indicating the first work date, last work date, and wage rates in the Base Year and Grant Year for each employee listed on the JCG Online Worksheet, where applicable.
- **Health benefits documentation** (including written benefit waivers).
- The business firm representatives must provide his/her signature on the Applicant Declaration Form verifying the following:
 - **No retail, food or beverage, or personal service positions** are listed on the worksheet.
 - All employees listed are **PFTPs and have not been churned** from another location within the Commonwealth of Virginia.
 - All employees listed on the worksheet (Grant & Base year) **meet the report to work requirement.**

COV FORM W-9

- **MUST provide either SSN or FEIN.** Unique Entity Identifier (UEI) is NOT required

- Provide FEIN if applicant is:
 - LLC -Partnership -Corporation
 - Sole Proprietorship -S Corp

- Provide SSN if applicant is an individual.

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised March 2022		Request for Taxpayer Identification Number and Certification			
<input type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> Employer Identification Number (EIN) [][][][][][][][][][]		Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.			
Unique Entity Identifier (UEI) (see instructions) [][][][][][][][][][][]		Legal Name:	_____		
		Business Name:	_____		
Section 1 - Taxpayer Identification	Entity Type		Entity Classification		Exemptions (see instructions)
	<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Professional Services	<input type="checkbox"/> Medical Services	Exempt payee code (if any): _____
	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> S-Corporation	<input type="checkbox"/> Political Subdivision	<input type="checkbox"/> Legal Services	(from backup withholding) _____
	<input type="checkbox"/> Partnership	<input type="checkbox"/> C-Corporation	<input type="checkbox"/> Real Estate Agent	<input type="checkbox"/> Joint Venture	_____
	<input type="checkbox"/> Trust	<input type="checkbox"/> Disregarded Entity	<input type="checkbox"/> VA Local Government	<input type="checkbox"/> Tax Exempt Organization	Exemption from FATCA reporting code (if any): _____
	<input type="checkbox"/> Estate	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Federal Government	<input type="checkbox"/> OTH Government	_____
<input type="checkbox"/> Government	<input type="checkbox"/> Partnership	<input type="checkbox"/> VA State Agency	<input type="checkbox"/> Other		
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Corporation				

- **“DISREGARDED ENTITY”** should **NEVER** be checked as the taxpayer entity type
- If the company that is applying is a disregarded entity, then a W-9 should be submitted for the company/individual that is capitalizing on the investment
- Utilize the Legal Name and FEIN of the parent/taxable entity and note the name of the disregarded entity on the W-9.

COV FORM W-9 | REMITTANCE ADDRESS

Contact Information			
Legal Address:		Name:	
		Email Address:	
City:	State :	Zip Code:	Business Phone:
Remittance Address:		Fax Number:	
		Mobile Phone:	
City:	State :	Zip Code:	Alternate Phone:
Under penalties of perjury, I certify that:			

- Remittance address may be different than the physical/legal address of the company
- **Remittance address MUST be the address to which the company wants to receive the grant check. TRIPLE CHECK THIS ADDRESS!**
- If you do business with Commonwealth of Virginia, you may receive your payment through EFT. All information must be completed on the COV W-9.

APPLICANT DECLARATION FORM

- See blue instructions for the correct person to fill out each section.
- **Contact phone and email** should be the main contact for the application/grant. This is the email we will reach out to with any discrepancies or questions we have.
- The **Narrative Summary** gives us a better understanding of the project. Include:
 - info on the state of the building/facility before the project began (building use and owner)
 - rough summary of end goals/work
 - timeline of the project



APPLICANT DECLARATION FORM

[TO BE COMPLETED BY THE ZONE INVESTOR/GRANT APPLICANT]

ZONE INVESTOR/APPLICANT NAME |

BUSINESS NAME |

CONTACT PHONE |

CONTACT EMAIL |

PHYSICAL ADDRESS OF PROPERTY |

NARRATIVE SUMMARY | *(Summarize the project, including building use and owner, a summary of work completed, and the timeline of the project) RPIG application only*

[TO BE COMPLETED BY THE ZONE INVESTOR/GRANT APPLICANT OR CPA]

RPIG THRESHOLD MET

- Real Property Investment Grant (RPIG)**
- New Construction project (\$500,000 threshold met)
 - Rehab/Expansion project (\$100,000 threshold met)
 - Solar Only (no threshold)
 - New Construction w/ Solar (\$450,000 threshold met)
 - Rehab/Expansion w/ Solar (\$50,000 threshold met)

JCG THRESHOLD MET

- Job Creation Grant (JCG)**
- JCG 4-job minimum met

Additional Information if needed

APPLICANT DECLARATION FORM

- Signature required.

“I, the undersigned, on behalf of the zone investor/applicant, declare that I have made the management decisions necessary to complete this application and this application has been examined by me and is an accurate statement. I have disclosed all required documentation so that the CPA could perform the Agreed Upon Procedures established by DHCD. I am authorized to sign on behalf of the zone investor/applicant.”

CPA ATTESTATION

- Real Property Investment Grant (RPIG) (CPA Attestation required for all)
- CPA Attestation completed and part of submission
- Job Creation Grant (JCG) (CPA Attestation is required for JCGs except when applicant has base year employment at or below 100 PFTP and grant-eligible positions at or below 25 PFTP.)
- CPA Attestation completed and part of submission
 - No CPA Attestation required

RPIG APPLICANTS ONLY

PERMITS & FINAL PLACED IN SERVICE DOCUMENTS

- If permits required by locality, then a Certificate of Occupancy or Final Inspection is required.
- Certificate of Occupancy (C.O.) from locality provided
 - Final Inspection from locality provided (no C.O. required)
- If permits not required by locality, then a third-party inspection must be provided.
- Third-party inspection provided and is FINAL.

ELIGIBLE USE

- Commercial
- Industrial
- Mixed-Use (at least 30% commercial or industrial)

JCG APPLICANTS ONLY

JCG WORKSHEET

Worksheet required for all first-time JCG applicants and any applicants that did not require submission of the CPA Attestation

- JCG Worksheet completed and part of submission
- JCG Worksheet NOT required
- Not applicable (if RPIG submission)

Declaration | *I, the undersigned, on behalf of the zone investor/applicant, declare that I have made the management decisions necessary to complete this application and this application has been examined by me and is an accurate statement. I have disclosed all the required documentation so that the CPA could perform the Agreed Upon Procedures established by DHCD. I am authorized to sign on behalf of the zone investor/applicant.*

Typed or Printed Name | _____

Signature & Date | _____

LZA REVIEW FORM

- **Property Identification Number.** This number is specific to each locality (tax ID #, parcel ID, etc.). Ask LZA for help identifying this number if needed.
- Second half of form must be completed by LZA.
- LZA certifies that the **property is located within the boundaries of an Enterprise Zone.**
- **Must be signed by LZA. Electronic signatures are accepted.** (LZA may NOT simply type their name in the form.)



LOCAL ZONE ADMINISTRATOR REVIEW FORM

To be completed by zone investor/grant applicant:

Zone Investor/Applicant Name |

Zone Investor/Applicant Email |

Zone Investor/Applicant Phone |

Physical Address of the Property |

Property Identification # |

(specific to each locality; may be called tax ID # or parcel ID)

To be completed by the Local Zone Administrator:

Zone Name & Number |

Zone Designation Date |

I certify that the property of the applicant is located within the boundaries of an Enterprise Zone.

Local Zone Administrator Name |

Local Zone Administrator Signature & Date |

JCG ONLINE APPLICATION FOR EZ-JCG & EZ-JCG- HUA/SWAM

Part I | Background Information

Part II | Qualification Information

Part III | CPA Information

Part IV | Documents Upload

Part V | Comments



PART I | BACKGROUND INFO

- EZ-JCG is submitted online. A **sample application page** is available to collect information prior to entering it into the application portal.

- It is important to choose the type of JCG app.
 - Standard
 - HUA
 - SWaM-Certified Business

PART I: BACKGROUND INFORMATION

1. Qualified Zone Investor's Legal Name <input type="text"/>	2. Trading name, if different than Legal Name <input type="text"/>	3. Date Bus. Began Operation in Zone <input type="text"/> (MM/DD/YYYY)	
4. Federal Employment ID# (FEIN) or Social Security Number (SSN) <i>Enter SSN only if individual is applying for JCG grant. See JPG manual for more information</i> <input type="text"/>	5. Activity # (First three digits of the NAICS) <input type="text"/>		
6. Physical Address of Zone Establishment <input type="text"/>	City/County/Town <input type="text"/>	Zip Code <input type="text"/>	
7. Type of Application <input checked="" type="radio"/> Standard <input type="radio"/> High Unemployment Area (HUA) <input type="radio"/> SWaM- Certified Business	8. Type of Job Creation Made by the Applicant <input type="radio"/> Expansion of an existing firm <input type="radio"/> New firm (start up) <input type="radio"/> Relocation of a firm from outside Virginia <input type="radio"/> Relocation and expansion of a firm within Virginia <i>Note: Firms are not eligible to apply for the JCG if simultaneously closing a facility in Virginia.</i>		
9. Federal Employment ID# (FEIN) of Parent Company (if applicable) <input type="text"/>	10. If the Firm is Subsidiary, Name of the Parent Company <input type="text"/>		
11. Zone Name <input type="text"/> [Select Zone Name]	12. Zone # <input type="text"/>	13. Zone Designation Date <input type="text"/>	14. Name of Local Zone Administrator <input type="text"/>
15. Name of Grant Applicant Representative First: <input type="text"/> Last: <input type="text"/>	Title <input type="text"/>	Daytime Phone # <input type="text"/>	E-mail Address <input type="text"/>
16. Principal Mailing Address <input type="text"/>	City <input type="text"/>	State VA <input type="text"/>	Zip Code <input type="text"/>

PART II | QUALIFICATION INFO

PART II: QUALIFICATION INFORMATION

1. Grant is requested for calendar year (YYYY). 2. Check year of qualification. YR 1 YR 2 YR 3 YR 4 YR 5

3. Base Calendar year used by the business firm (YYYY). *This base year remains the same for the five years of qualification.*

4. **New Job Creation** (Note: [PFTP=Permanent full-time position.](#))

All documented jobs must exclude positions in retail, food and beverage, and personal service.

A. # of all equivalent PFTP filled by the firm during the BASE year. *(Base Year remains the same for the five years of qualification.)*

B. # of all equivalent PFTP filled by the firm during the GRANT year.

C. Increase in the # of equivalent PFTP created over the base year. Subtract line A from line B.

D. New jobs created over four net new job threshold. Subtract 4 from line (C).

Note: If line C is equal to or less than 4, the firm will not qualify for job creation grants.

A	<input type="text"/>
B	<input type="text"/>
C	<input type="text"/>
D	<input type="text"/>

Base year employment is a static number and should remain the same for each year in the firm's five-year grant period.

Auto-calculated on the online application based on values entered in 4A-B.

PART II | QUALIFICATION INFO

Standard JCG App:

5. Grant Eligible Employees

- E. New eligible PFTP filled in grant year earning at least 175% of the minimum wage and offered health care benefits.
* B5 on JCG Worksheet. E
- F. Net new eligible PFTP filled in grant year earning at least 150% of the minimum wage (but less than 175%) and offered health care benefits.
* B6 on JCG Worksheet. F
- G. Number of new grant year PFTP meeting wage and health benefits requirements.
* Add lines E and F G

HUA or SWaM JCG App:

5. Grant Eligible Employees

- E. New eligible PFTP filled in grant year earning at least 175% of the minimum wage and offered health care benefits.
* B5 on JCG Worksheet. E
- F. Net new eligible PFTP filled in grant year earning at least 125% of the minimum wage (but less than 175%) and offered health care benefits.
* B6 on JCG Worksheet. F
- G. Number of new grant year PFTP meeting wage and health benefits requirements.
* Add lines E and F G

PART II | QUALIFICATION INFO

6. Grant Requests

- A. Requested JCG award for PFTP earning at least 175% of minimum wage and offered health care benefits. \$
* Using above procedures, multiply appropriate number by \$800.
- B. Requested JCG award for PFTP earning at least 125% of minimum wage (but less than 175% of the minimum wage) and offered health care benefits. \$
* Using above procedures, multiply appropriate number by \$500.
- C. Total amount of job creation grants requested. \$
* Add lines A and B.

7. The attached worksheet is the worksheet (including formulas) supplied by DHCD and I certify that the information in the worksheet is correct to the best of my knowledge. By checking this box, I verify the following:

- No retail, food or beverage, or personal service positions are listed on the worksheet.
- All employees listed are permanent full-time positions and have not been churned from another location within the Commonwealth of Virginia.
- All employees listed on the worksheet (Grant & Base Year) meet the report to work requirement.

PART III | CPA INFORMATION

PART III: CPA INFORMATION

If company is exempt from CPA Attestation, put EXEMPT as CPA name.

Name of Certified Public Accountant	VA License #	Daytime Phone #	E-mail Address	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Accounting Firm	Address	City	State	Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	VA <input type="text"/>	<input type="text"/>

PART IV | UPLOADED DOCUMENTS

PART IV: UPLOAD DOCUMENTS

Password protected documents will NOT be accepted. All documents must be uploaded separately (one PDF with all the documents will NOT be accepted).

* Indicates a document that must be uploaded to submit application .

Applicant Declaration Form*

Choose File No file chosen

JCG Worksheet Sheets (must upload excel version)*

Choose File No file chosen

COV Form W-9*

Choose File No file chosen

LZA Review*

Choose File No file chosen

CPA Attestation Report Form (If Not Exempt)

Choose File No file chosen

Additional Information

Choose File No file chosen

Password protected documents will NOT be accepted.

All documents must be uploaded separately (one PDF with all the documents will NOT be accepted).

The final field in this section requires the applicant to check the Commonwealth of Virginia W-9 to ensure that the correct FEIN was used, and the Remittance Address field is the correct address to which the Department will send the company's grant check.

CPA ATTESTATION

- Attestation requirement is **waived** if a firm has a **base year employment of 100 or fewer positions AND creates 25 or fewer grant eligible positions** (§ 59.1-547)
- **Waiver eligibility must be determined each year.**
- Firm must still complete the required JCG Worksheet and submit to DHCD for review.
- DHCD staff will monitor each firm who was able to waive the attestation requirement annually using the procedures outlined in the CPA Attestation Manual.



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THANK YOU!

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Virginia Enterprise Zone

HOW TO QUALIFY WORKSHOP

CPA Agreed-Upon Procedures

GRANT YEAR 2024



OVERVIEW

- **Agreed upon procedures** test and report on the assertion of a business/qualified zone investor as to their qualification to receive EZ grants.
- Reported in CPA Attestation Report
- **Required for all Real Property Investment Grants (RPIG) and most Job Creation Grants (JCG) *JCG exemption amounts changed this year**
- The CPA must be **independent** of the company and currently licensed in Virginia or a state with reciprocity.
- Must be submitted by the **April 1, 2025**, deadline



CPA ATTESTATION REPORT

- Findings **MUST** be reported on the required **CPA Attestation report forms**. The form and the use of the forms have the support of the Virginia Society of CPAs.
- Do not retype the procedures or submit findings using any other document than what has been provided by DHCD unless you have approval from DHCD staff.
- Attestation report forms for both grants are available for download on the **EZ Online Submission System** site under the CPA Attestation Report header.



FINDINGS

- Reports submitted that do not state the findings for each procedure are considered **incomplete**.
 - The AICPA professional standards set forth in Section AT 201.25 states that the “practitioner should report all findings from the application of the Agreed-Upon-Procedures.”
 - Furthermore, Section AT 201.26 specifies that “a practitioner should **avoid vague or ambiguous language in report findings.**”
- *Examples of appropriate and inappropriate descriptions of findings can be found within Section AT 201.26.



FINDINGS

- Based on the professional standards set forth, providing one's initials and/or **“no findings”** by each procedure **does not constitute an adequate description of findings.** (Application will be deemed incomplete.)
- **EXAMPLE** | The CPA shall inquire of the source of all grant monies used to fund the Qualified Real Property Investment, by obtaining management representation, to determine that federal, state, and local source grants of public funds were not used to purchase items on the schedule of Qualified Real Property Investments
- **RESPONSE** | “No grant monies were utilized for this project.” or “Received \$3,500 in local grants. That amount was listed in the application and subtracted from the total qualified real property investments.”

SUBMITTAL REQUIREMENTS

- All applications and attachments must be submitted through the system no later than **11:59PM on April 1st.**
- Applications submitted without the required CPA Attestation will be considered **incomplete and late.** (Late applications have not been processed in the past due to the allocation of funds.)
- If submitting **more than one application,** each application and associated materials **must be submitted separately** via electronic submission.



Application confirmations:

1. Successful submission of the online application
2. Notification of deficiencies
3. Notification of the resolution of deficiencies

Real Property Investment Grant

CPA Agreed-Upon Procedures

GRANT YEAR 2024



RPIG APPLICANT RESPONSIBILITIES

The zone investor will provide the CPA with the following:

- The Real Property Investment Grant information required to complete the online application and all other required attachments (a sample application page can be downloaded and used for this purpose but is not a required document to be uploaded);



- All **invoices & receipts** for QRPIs capitalized or expended by the zone investor;
- The **final placed in service documentation** issued for the completed QRPIs;

RPIG APPLICANT RESPONSIBILITIES

The zone investor will provide the CPA with the following:

- For **mixed-use buildings**, the measured drawings for the building indicating the square footage and use of the building
- For zone investors applying as **owners of space within a building**, the closing documents or deed of trust indicating the building's square footage; &
- For zone investors applying as **tenants**, the current lease agreement indicating the building's square footage.



CPA ATTESTATION RESPONSIBILITIES



- The attestation should report the following:
 - All required attachments are complete (including supplemental documents)
 - Zone investor only included **qualified real property investments** & all costs listed were either capitalized or expensed by the zone investor (list excludes QRPIs that were funded from public grants from federal, state, or local sources)
 - The real property for which the investments were made has been **placed in service** during the applicable grant year (2024)

CPA ATTESTATION RESPONSIBILITIES

- The attestation should report the following:
 - If applicable: mixed-use buildings the square footage info & use is accurately indicated on the supplemental form **EZ RPIG Mixed-Use**
 - If applicable: zone investors that **own space within a building** or zone investors applying as **tenants** must have the square footage info accurately indicated on supplemental forms and the grant application must be coordinated with all other owners/tenants within the building



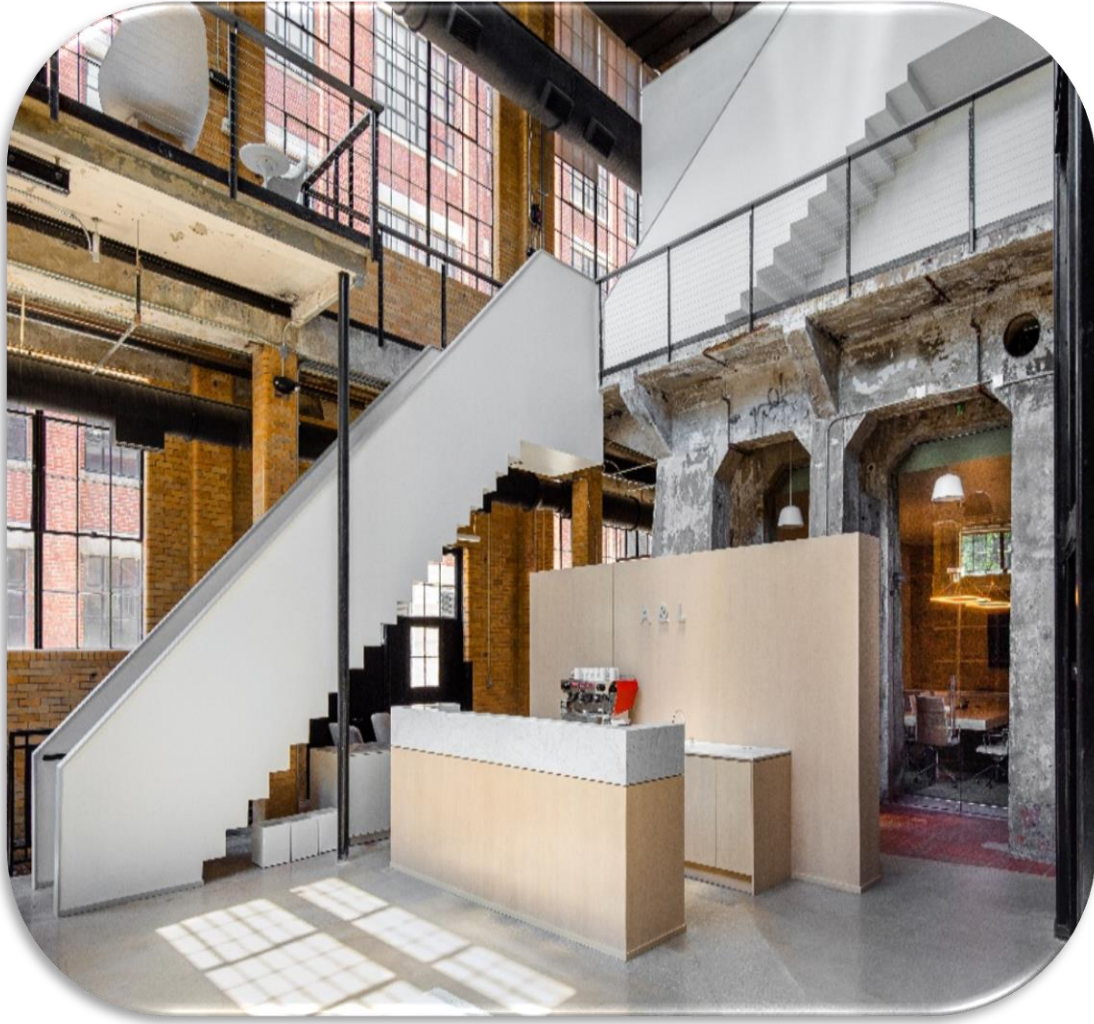
PROCEDURE 1 | ATTESTATION OF COMPLETED APPLICATION

The CPA will read the Real Property Investment Application & report that all required documents have been prepared in the prescribed format & that the Applicant Declaration Form has been signed and completed.

1. Completed & signed **Commonwealth of VA W-9**
2. Completed & signed **Local Zone Administrator Form**
3. Completed & signed **Applicant Declaration Form**
4. Copy of **final placed-in-service documentation**
 - *Must have same physical address as address on application.
 - *Approval/issuance date must be within calendar year 2024.



PROCEDURE 1 | CONTINUED



5. Completed, signed and notarized supplemental form for a mixed-use building (if applicable)

FORM EZ-RPIG MIXED-USE

6. Completed, signed and notarized supplemental form for owners of space in building (if applicable)

FORM EZ-RPIG MULTIPLE-OWNER

7. Completed, signed, and notarized supplemental consent forms for a tenant in a building (if applicable)

**FORM EZ-RPIG TENANT-OWNER CONSENT or
FORM EZ-RPIG TENANT COORDINATION**

PROCEDURE 2 | ATTESTATION OF QRPIs

- The CPA will read the **itemized list of QRPIs**, as well as invoices, receipts, etc. to determine that only QRPIs are listed.
- **QRPIs include expenditures associated with:**
 1. any exterior, interior, structural, mechanical, or electrical improvements necessary to construct, expand, or rehabilitate a building for commercial, industrial, or mixed-use;
 2. excavations;
 3. grading & paving;
 4. installing driveways; &
 5. landscaping or land improvements.



PROCEDURE 2 | CONTINUED

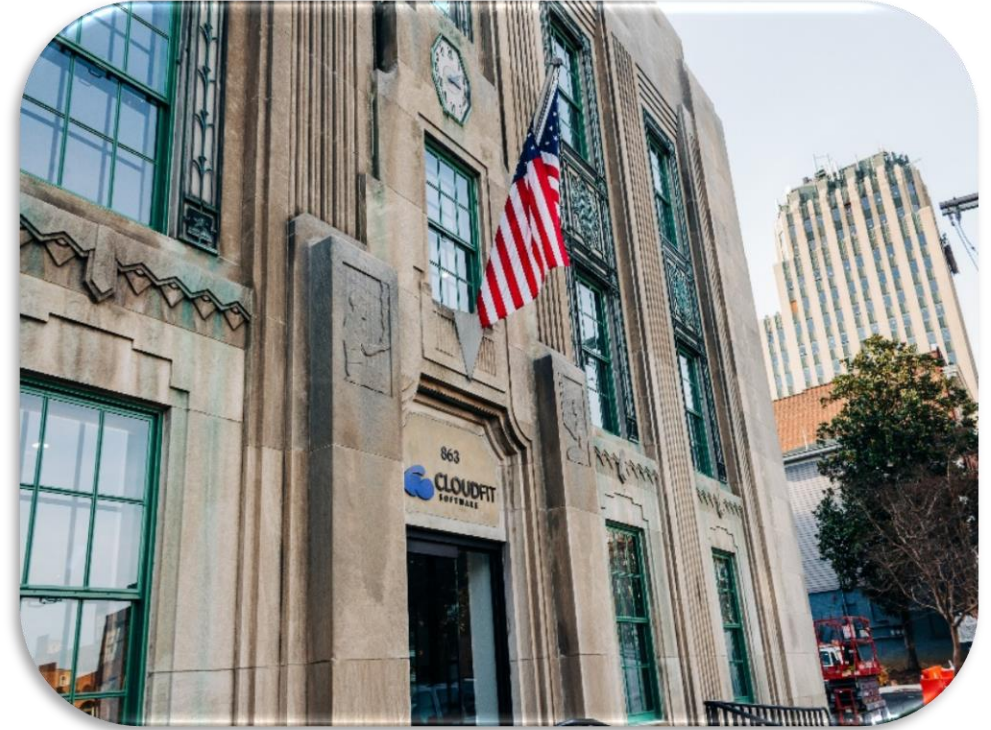
- In the case of cost categories listed on the schedule that include **more than one type of work** (such as “drywall and demolition”), a **breakdown of the work** included in such category will be obtained by the CPA and read to ensure all cost categories are QRPIs.
- The CPA will report **any items whose qualifications are uncertain**, including the exact dollar amount of the corresponding QRPIs submitted on the online application.
- The CPA will **compare the schedule of QRPIs to the general ledger entries** to determine that the items and costs listed on the schedule were charges to the appropriate capital (asset) account or expense account.

PROCEDURE 2 | CONTINUED

- The CPA will obtain and read 100 percent of the **invoices, receipts, AIA reports, and any other relevant documentation of construction expenses**. The CPA shall compare these documents to the dollar values presented on the Schedule of Qualified Real Property Investments and report on whether the charges agree.
- The CPA shall obtain and read Part III-QRPIs of the RPIG application and the contents of their Attestation Report to determine whether the total QRPI reported on the RPIG application meets applicable **minimum investment threshold**.
- The CPA shall inquire of the source of **all grant monies** used to fund the QRPI by obtaining management representation to determine that federal, state, and local source grants of public funds were not used to purchase items on the schedule of QRPIs.

PROCEDURE 3 | ATTESTATION OF PLACED IN SERVICE DOCUMENTATION

- The CPA will read the placed-in-service documentation which indicates that work is complete and up to code as evidenced by the placed-in-service date. **The placed-in-service date indicates the calendar year in which the zone investor applies for the grant.**
- The CPA will read to ensure that the **placed-in-service doc is final** and no other documentation was issued or is pending by confirming with the locality's Building Code Office.
- In cases in which the final placed-in-service doc was only for a **portion of the building/facility**, the CPA will read the QRPI amount to determine that it only includes work completed on the portion covered by the placed-in-service doc.



PROCEDURE 3 | CONTINUED

When placed in service doc is a **Final Certificate of Occupancy**:

- The CPA will compare the **physical address** on the final CO to the address on application
- The CPA will read the final CO to determine that the **date of issuance** is within the appropriate calendar year (2024)
- The CPA will read the final CO to determine that it indicates that it was final, **not temporary or pending**.
- In the case of a shell CO, the CPA will read the app to determine that the zone investor is not a **tenant of the building**, unless they have signed a capital lease agreement and have coordinated with the building owner.
- The CPA will read the final CO to determine that the **name listed matches the name on the application**. If not, the CPA will determine the required explanation is included in PART II, Section B of the online application.

PROCEDURE 3 | CONTINUED

When placed in service doc is a **Final Building Inspection**:

- In cases where the building was in continual service during the rehab/expansion or no change in use or final CO required, the CPA will read the final building inspection to determine that the **physical address** matches the physical address on the application.
- The CPA will read the final building inspection to determine that the **date of issuance** is within the appropriate year (2024).
- The CPA will read the final building inspection report to determine that the final inspection is marked as **approved and not pending or temporary**. (If multiple inspections, must determine that all are fully approved/passed).
- The CPA will read the final building inspection to determine that the **name listed** matches the name of the zone investor. If not, the CPA will determine the required explanation is included in PART II, Section B of the online application.

PROCEDURE 3 | CONTINUED

When placed in service doc is a **Third-Party Licensed Inspector's Report**:

- In cases where the locality did not require any building permits or other permits for ANY of the QRPIs listed on the Schedule, the CPA will read an **official letter from the building code official** to determine that it references the physical address and states that such permits were not required for the work.
- The CPA will read the third-party inspector's report to determine that the **physical address** on the report matches the physical address on the application.
- The CPA will read the third-party inspector's report to determine that the **date the report was issued** was within the appropriate calendar year (2024).
- The CPA will read the third-party inspector's report to determine that it indicates that all work was complete in the **appropriate calendar year (2024)** with no outstanding or failed items reported.
- The CPA will read the third-party inspector's report to determine that the **name listed** on the report matches the name on the application. If not, the CPA will determine the required explanation is included in PART II, Section B of the online application.

PROCEDURE 4 | ATTESTATION OF SQUARE FOOTAGE FOR MIXED-USE BUILDINGS

When building is **mixed-use**:

- The CPA will determine that if the applicant has indicated “mixed-use” on the application, the applicant has provided the CPA with the **supplemental Form EZ-RPIG Mixed-Use**.
- Check that Part II of the form has been completed by the preparer of the **measured drawings/plans** submitted to the locality.
- Check that it contains the **professional seal or notarized signature** of the preparer, if not an architect.
- If **no formal drawings were required by the locality** or the zone investor prepared their own measured drawings, the CPA will determine that a licensed third-party architect or contractor has signed and sealed the form certifying that at least 30 percent of the useable floor space in the building is devoted to commercial, industrial, or office use.
- The CPA will determine that Part II Box 4 is **mathematically correct and at least 30 percent**.

PROCEDURE 5 | ATTESTATION OF OWNERS OF SPACE IN BUILDING

When building **has multiple owners of space in the building/facility (condo)**:

- The CPA will determine that the **square footage** info indicated in the closing docs or deed of trust is accurately indicated on the supplemental form.
- The CPA must determine that the zone investor has **coordinated qualification** with all other owners of the building; otherwise DHCD's proration procedures will be used.
- The CPA will determine that if the applicant has indicated "owns space in a building (i.e. office condo)," that a supplemental **FORM EZ-RPIG Multiple-Owner** has been completed and signed by applicant.
- The CPA should compare the form to any backup documentation provided by the applicant (**closing docs or deed of trust**) and report on these findings.

PROCEDURE 5 | CONTINUED

- The CPA will determine that Part II Box 3 of the form is **mathematically correct**.
- The CPA will determine that info in Part III of the supplemental form agrees with the grant requested by the zone investor on the **Form EZ-RPIG** indicating that either the grant request is being **prorated** or has been **coordinated with all other owners** of space in the building.
- In the case of coordination, the CPA will determine that all the building/facility's **square footage has been accounted for by the other owners' notarized signatures** such that the sum of the square feet listed in Part III Box C and the square footage listed in Part II Box 1 equals Part II Box 2 (building's total square footage).



PROCEDURE 6 | ATTESTATION OF TENANT(S) IN A BUILDING

- When applicant firm is a **tenant in the building/facility**:
 - The CPA will determine that the **square footage** information indicated in the current lease agreement is accurately indicated on **FORM EZ-RPIG Tenant-Owner Consent**.
 - The zone investor must provide the CPA with **access to the lease**.
 - The purpose is to ensure that the zone investor has obtained the **consent of the building owner** and (if required by the owner) has **coordinated qualification** with all other tenants in the building, otherwise DHCD's proration procedures will be used.
 - The CPA will determine that if the applicant has indicated "**tenant in building,**" then the supplemental form has been completed, and the applicant has provided the valid lease that agrees with the form.

PROCEDURE 6 | CONTINUED

- The CPA will determine that Part IV and Part V of the supplemental form have been completed whereby the owner of the building gives **consent to the tenant to apply for the grant**.
- The CPA will determine that Part III is **mathematically correct**.
- The CPA will determine that the **supplemental form** agrees with the grant requested by the zone investor in the RPIG Application Part IV, Box 3D, which indicates that the grant request is either being prorated, has been coordinated with all other owners/tenants within the building, or the owner has given consent without requiring coordination. In the case of coordination, the CPA will determine that the building/facility's **square footage** has been accounted for by the other owners' or tenants' notarized signatures such that the sum of the square feet listed in Part III Box C of **the FORM EZ-RPIG Tenant Coordination** and the square footage in Part II Box 1 equals Part II Box 2 (building's total square footage).

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Job Creation Grant

CPA Agreed-Upon Procedures

GRANT YEAR 2024



JCG ATTESTATION CHANGE**

Based on updated administrative policies approved by DHCD:

| CPA ATTESTATION EXEMPTION |

As provided in §59.1-547 of the Code of Virginia, business firms with base year employment of **100 or fewer permanent full-time positions that create *25 or fewer grant eligible positions** are exempt from the attestation requirement for that qualification year. If a firm is exempt from the Attestation Report, the firm must submit the Job Creation Worksheet with their application (regardless of qualification year).

The JCG Worksheet must be completed each year the firm seeks qualification for the JCG, regardless of whether the Attestation Report is required.

JCG APPLICANT RESPONSIBILITIES

The business firm will provide the CPA with the following:

- A **JCG/JCG-HUA Online Worksheet** that includes all employees filling **PFTPs in the Base Year** (in alphabetical order) followed by all employees filling **PFTPs in the Grant Year** (in alphabetical order). Failure to provide a completed and accurate list of all employees, the dates they were employed, and their wage rates may result in an under-or overpayment of grant funds. The Commonwealth will require the grantee to return an overpayment to the Treasurer of Virginia.
- **Employees receiving raises (or decreases)** in pay during the Grant Year must be listed on a separate line for each wage fluctuation. Applicants may not use their average wage rate OR ending wage rate to represent an employee's annual wages.

JCG APPLICANT RESPONSIBILITIES

- **I-9s and paystub/payroll records** indicating the first work date, last work date, and wage rates in the Base Year and Grant Year for each employee listed on the JCG Online Worksheet, where applicable.
- **Health benefits documentation** (including written benefit waivers).
- The business firm representatives must provide his/her signature on the Applicant Declaration Form verifying the following:
 - **No retail, food or beverage, or personal service positions** are listed on the worksheet.
 - All employees listed are **PFTPs and have not been churned** from another location within the Commonwealth of Virginia.
 - All employees listed on the worksheet (Grant & Base year) **meet the report to work requirement.**

CPA ATTESTATION RESPONSIBILITIES

- The JCG attestation procedures are structured to ensure that:
- The company is **not a personal service, food or beverage, or retail establishment**, as such businesses are prohibited from applying;
- The company **only includes permanent full-time positions** (PFTP) in the Base Year and Grant Year on the JCG/JCG-HUA Worksheet and that the **wage rates** for the net new equivalent PFTPs in the Grant Year are accurately indicated; &
- **Employment dates and wage rates** for positions listed on the JCG/JCG-HUA Worksheet are accurate and identical to the information on payroll and personnel documentation.

PROCEDURE 1 | ATTESTATION REGARDING PROHIBITED POSITIONS

- The CPA will read the **NAICS code** listed on the Online Application or Sample Application (Part I, Box 5) to determine that the NAICS code listed is one other than the codes **for retail (NAICS 441-454), food/beverage (NAICS 722), or personal service (NAICS 812), which are not eligible.**



- If a business is **not a retail business, but has retail positions**, the firm is eligible for JCGs, but only positions that are not retail, food/beverage, or personal service can be included in the JCG/JCG-HUA Worksheet for the purposes of qualifying for the JCG.

PROCEDURE 2 | ATTESTATION OF PFTPS ON JCG/JCG-HUA WORKSHEET

- The CPA will follow the **sampling procedure** explained below to obtain employment documentation and the JCG/JCG-HUA Worksheet for employees filling PFTPs during the Base Year and/or Grant year. The CPA will report the applicable procedure that was followed in establishing a sample of PFTPs.

Rules for sampling:

- **Firms with 100 or fewer employees filling PFTPs:** The CPA will obtain a **random sample of the documentation for 20 EF-PFTPs** on the worksheet and read to ensure the start/end work dates for such employees agrees without exception to the information provided on payroll records using random sampling techniques. If there are 20 or fewer EF-PFTPs, the documentation and worksheet calculations for all employees will be included in the CPA's sample.

PROCEDURE 2 | CONTINUED

- **Firms with more than 100 employees filling PFTPs:** The CPA will obtain a **random sampling of payroll records and health benefits documentation for 20 percent of all employees shown**. The CPA will read to ensure the start/end work dates for such employees agree with out exception to the information provided using random sampling techniques.
- The random sampling will be based on the use of a **table of random numbers**. The CPA will first assign each employee listed on the Worksheet a unique identification number.
- Then, the CPA will select cases for the **20 employees or 20 percent sample** when their identification number corresponds to the number chosen from the table.
- The CPA will indicate in Column B of the JCG Worksheet which employees have been selected to be sampled.
- The CPA will stop selecting cases when they have reached the desired sample size. If an identification number is selected more than once, the CPA will ignore the repeats.

PROCEDURE 2 | CONTINUED

- **Non-reconciled errors**-Should the CPA find any non-reconcilable errors (any unexplained difference between information on the documentation provided and what is entered on the Worksheet) in the sample population, the CPA should **repeatedly select 20 employees or 20 percent sample from the original population until the subsequent sample produces no non-reconcilable errors.**
- The CPA shall **submit by name any non-reconcilable errors** found during this procedure in the attestation report. If the client chooses to revise the Worksheet and application to remove the non-reconcilable items, the CPA shall read to ensure that the revised Worksheet has omitted the non-reconcilable items and that there are no resulting changes from the original Worksheet.



PROCEDURE 3 | ATTESTATION OF REQUIRED DOCUMENTATION



- For each employee from the sample population, the CPA will **compare the JCG/JCG-HUA Worksheet for Base and Grant Year employment information listed on to the required documentation** (1-9, first payroll, last payroll for Base Year and/or Grant Year, and health benefits enrollment information) provided by the company.
- In the case of a business in a qualification year other than its first year, the sample should only include the Grant Year information.
- **The Base Year employment should only be sampled in the first Grant Year along with Grant Year employment.**

PROCEDURE 3 | CONTINUED

- **I-9:** The CPA will obtain the **sample population** I-9s to determine the Base Year and/or Grant Year employees' name, SSN, address, and start date of employment. In cases where the I-9 was signed prior to the actual hire date (for example, required as part of the job application), the CPA will **read and compare the I-9 in conjunction with the supporting employee payroll documentation** and attest to the hire date of the employee.



Employment Eligibility Verification Department of Homeland Security U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No.1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)											
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code										
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address		Employee's Telephone Number											
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>			Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):													
			<input type="checkbox"/> 1. A citizen of the United States													
			<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)													
			<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)													
<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)																
If you check Item Number 4. , enter one of these:				<table border="1"> <tr> <td>USCIS A-Number</td> <td>OR</td> <td>Form I-94 Admission Number</td> <td>OR</td> <td>Foreign Passport Number and Country of Issuance</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance					
USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance												
Signature of Employee				Today's Date (mm/dd/yyyy)												
If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the Preparer and/or Translator Certification on Page 3.																

PROCEDURE 3 | CONTINUED

- **Payroll records** for the Base Year and/or Grant Year employees (first and last payroll records for the time the employee worked in the Base Year and/or Grant Year). The CPA will:
 - **Compare the employee's name and employee number** (where assigned with the information included on the Worksheet)
 - Read and compare records to attest that the **first and last work date** for each employee within the Base Year and/or Grant Year correspond to those dates listed for the employee on the Worksheet
 - **Compare the wage rates** as indicated on the first and last payroll records for those sampled employees hired in the Grant Year (i.e. net new employees) with the specific wage rates listed in column O of the Worksheet and report any differences.

PROCEDURE 3 | CONTINUED

- If an employee **received raises (or a decrease in pay)** during the Grant Year, the employee **MUST** be listed on a **separate line** for each wage fluctuation. **DO NOT use their average wage rate or ending wage rate.**
- The CPA will read the Worksheet and determine that employees with **wage fluctuations** during the Grant Year have been listed in the spreadsheet as many times as payroll records show wage fluctuations. For sampled employees with information in columns P,Q,R, and/or S, the CPA will read the employment documentation to determine that the employees reflected on the Worksheet are permanent and full-time.
- If the sampled employee's **wage rate was converted from salary to hourly**, the CPA will determine that it is mathematically correct by dividing the annual salary, inclusive of shift premium and commissions, by 1,820 hours.

PROCEDURE 3 | CONTINUED

Health benefits information:

- The CPA will obtain and read the signed **health benefits enrollment agreements and compare insurance coverage materials** indicating employer contribution to payroll documents indicating employee contribution.
- The CPA should compare the individual employee information on these documents to the information presented in Column N indicating they were offered/received health benefits AND for which wages are listed in Column O (as such employees are net new over the Base Year employment), and report on these findings.
- The CPA should report **all instances where the firm does not offer to contribute to at least 50% of the cost of the health insurance premium.**

PROCEDURE 3 | CONTINUED

- For employees filling grant-eligible PFTPs that have **declined health insurance coverage**, the CPA will obtain and read the employee's signed waiver of health benefits. For firms that **self-insure** their employees' medical claims, a copy of the firm's policy signed by the EF-PFTP (with wages listed in Column O) is acceptable documentation.
- If a business **does not make health insurance benefits available for new PFTPs until after a 90-day employment period**, then the initial 90-day employment period during which benefits are not available **CAN be included** in the Worksheet. The firm should list the first date and last date that employee filling the PFTP met the wage requirement for those employees whose health benefits were effective after a specified employment period, provided they were offered by the start date.

PROCEDURE 4 | ATTESTATION OF GRANT ELIGIBLE POSITIONS WITH QUALIFYING WAGE RATES AND HEALTH BENEFITS



- The CPA will read the qualification information on Part II of the online application or sample application page to compare whether the information entered on Part II, Boxes 4A-B and Boxes 5 E-F corresponds with the auto-calculated values in the following cells of the second sheet of the Worksheet: B3, B4, B5, B6 and indicate any discrepancies in the Attestation Report.

Q

&

A



THANK YOU!

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